

THE

ADMINISTRATION REPORT

OF THE

CUSTOMS & EXCISE DEPARTMENT,

JAMMU AND KASHMIR GOVERNMENT,

FOR THE

Samvat year 1983 (1926-27) and first half of 1984 (April to October 1927).

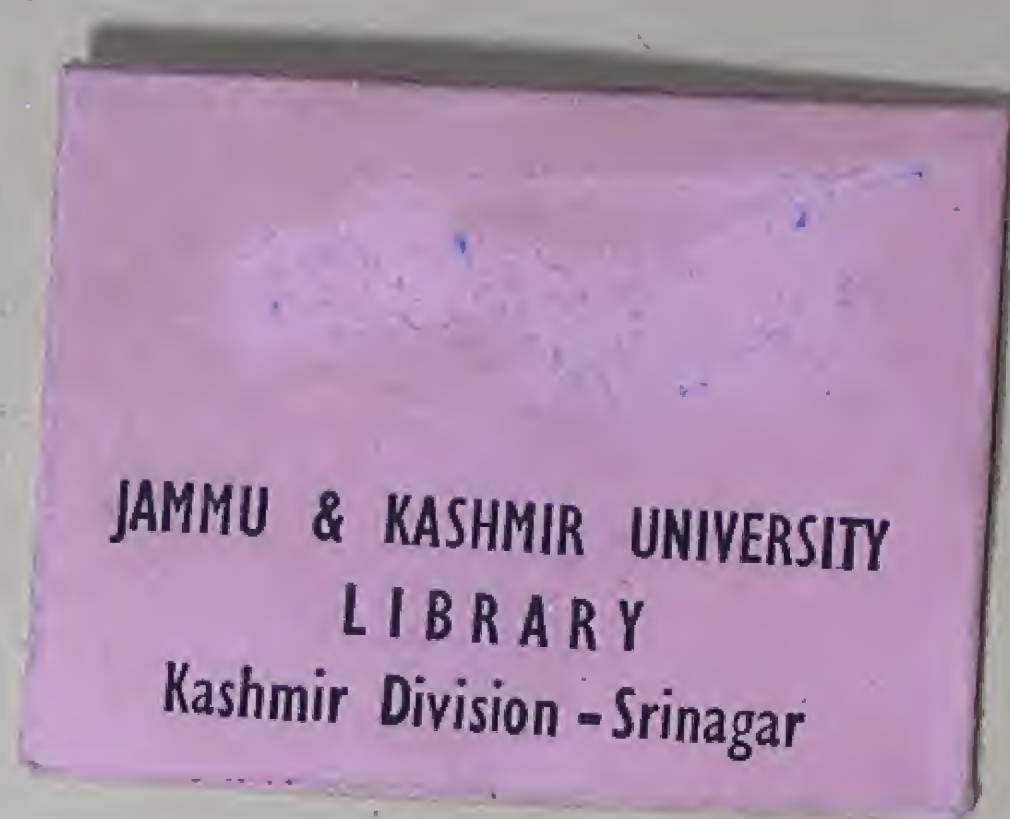
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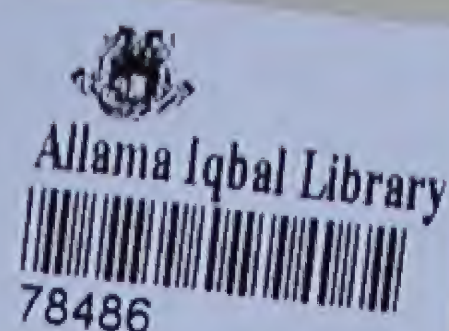


Review on the Administration Report of the Customs and Excise

Department, Jammu and Kashmir Government, for the

Samvat year 1983 and 1st half of 1984.

PART I.



The figures of revenue of the Customs and Excise Department under various heads during the year 1983 as compared with those in the preceding year, are shown in the following statement :—

Head of Revenue.	1982.	1983.	Difference.
1. Customs (Import) ...	33,67,357	34,88,653	+1,21,296
2. Customs (Export) ...	2,32,506	2,00,902	—31,604
3. Octroi ...	2,42,359	2,62,499	+20,140
4. Road Toll ...	2,18,417	2,52,057	+33,640
5. Excise ...	3,56,621	3,49,319	—7,302
6. Profits from sale of excisables ...	32,950	41,225	+8,275
7. Miscellaneous ...	15,462	13,805	—1,657
Total ...	44,65,672	46,08,460	+1,42,788

The fall under Excise and Miscellaneous is very slight and does not call for any remarks. The decrease under Export duty is, however, serious as it has been caused inspite of the fact that the export duty on potatoes was for the first time levied during this year and fetched Rs. 24,809. This decrease is reported to have been caused by the failure of fruit crop in Kashmir and the reduced demand for Ghee in the Punjab in consequence of the introduction of vegetable Ghee in the market.

The increase under Customs (import) is quite satisfactory. Jammu has lost by Rs. 27,136 whereas Kashmir has gained by Rs. 1,48,432. The year S. 1982 was exceptional for Jammu on account of Raj Tilak Celebrations and the loss is not, therefore, real. No special changes were introduced in the Customs tariff.

Under Octroi, Srinagar has an increase of Rs. 23,355 compared to a fall of Rs. 3,214 in Jammu. The latter is due to the poverty of the mango crop and the fact that on account of Raj Tilak Celebrations the receipts in the preceding year were abnormally high. The Octroi tariff underwent no change beyond the usual annual revision of the valuation of dutiable articles.

The rise under road toll is attributed to the growth of lorry traffic on the Jhelum Valley road.

2. Customs duty at 2 % *ad valorem* on imports from Tibet continued to be in force and yielded a revenue of Rs. 4,943-3-5 during the year under report.

3. There were 11 cases of theft at various Customs posts against 2 in the preceding year. Steps have since been taken to ensure greater protection of Government property at the posts with the help of Police and village agency.

4. Five cases of assault on the employees of the Department are reported to have taken place during the year under report.

5. A case of misappropriation of an amount of Rs. 486-5-3 by a peon of the Allah Customs post was detected. The amount was recovered and the accused criminally punished.

6. Twenty nine cases of illicit distillation of liquor and of illicit possession etc., of excisable articles were reported against 24 in the last year. Unfortunately illicit distillation can not be suppressed to any appreciable extent without the help of preventive staff for which a proposal has been submitted to the Government.

7. A new Chowki was established tentatively at Adi Dhok to check illicit export of Ghee.

8. A systematic defalcation of Government money which had been carried on in past years in the Mahal Khas Srinagar was unearthed by the Local Audit and the amount misappropriated amounting to Rs. 7,462-1-6 was recovered from the officials involved who were dismissed from Government service.

9. The above systematic defalcation was among other things ascribed to the inefficiency of the audit exercised by the Customs and Excise Department itself and in order to stop the recurrence of such cases in future the work of auditing the accounts of Customs receipts was under Government orders transferred to the Accountant-General.

10. The Forest Check Chowkis at Kohala and Muzaffarabad were transferred to the control of the Customs Department, the income derived at these posts being credited to this Department.

11. The old procedure for the collection of customs duty on imports by inland postal parcels continued to prevail. The question of reforming the practice in the interest of State revenue is under correspondence with the Foreign office. The figures of revenue from Inland and Foreign Postal Parcels respectively are embodied in the following statement:—

Receipts from Inland Postal Parcels.

Year.		Jammu.	Kashmir.	Total.
1982	...	11,449	49,235	60,684
1983	...	13,877	53,853	67,730
Difference	...	+2,428	+4,618	+7,046

Receipts from Foreign Parcels.

1982	...	6,117	58,736	64,853
1983	...	5,045	63,739	68,784
Difference	...	-1,072	+5,003	+3,931

12. The question of withdrawing the exemption from customs duty on imports made into Poonch *via* Gutralian or of abolishing the Poonch Rasum levied on imports into Kashmir *via* Kohala, is yet undecided. As pointed out in the review of the last year's report the right course is to abolish the Poonch Rasum which is an unjustifiable tax. The matter was referred to the Poonch authorities through the Foreign Department and their reply is awaited.

13. *Excise.*—2,893 kanals and 17 marlas of area was under poppy cultivation during the year under report against 3,731½ kanals in the preceding year. Out of this only 1,753 kanals and 15 marlas matured against 2,736 kanals last year. The total yield amounted to 20 maunds 18 seers 15 chataks and 2½ tolas which was as usual, wholly purchased by the Excise Department. In addition to this 1 maund 4 seers 14 chataks and 3¾ tolas was purchased from the cultivators of Bhadarwah.

14. 121 maunds 15 seers and 14 chataks of Yarkandi charas was purchased from a Central Asian Trader at Serai Safa Kadal.

15. The contract for the supply of country liquor for consumption in the Jammu and Kashmir Provinces was given to the Unao Sugar Works Cawnpore.

16. The result of the Excise auctions during the year under report is compared below with that of the preceding year :—

Excisable.	Kashmir.		Jammu.		Total.	
	1982.	1983.	1982.	1983.	1982.	1983.
Country liquor ..	55,036	45,236	1,04,568	88,224	1,59,604	1,33,460
Foreign Liquor ..	1,440	1,920	880	2,044	2,320	3,964
Charas ..	6,948	3,826	16,608	16,650	23,556	20,482
Opium ..	11,604	9,205	13,520	16,080	25,124	25,285
Total ..	75,028	60,187	1,35,576	1,23,004	2,10,604	1,83,191

The reduction in the sale price of country liquor from Rs. 2-8-0 to Rs. 2 per bottle lead to a fall in license revenue but it also stimulated consumption and the deficiency in license fee was nearly made good by a corresponding increase in Excise duty (Rs. 24,300).

Charas and opium have lost in Kashmir in consequence of illicit traffic from Kishtwar etc. The Finance Minister is taking up this matter with the Superintendent Customs and Excise.

17. The figures of consumption of excisable articles in the year under report as compared with the preceding year are shown in the following table :—

Year.	KASHMIR.			JAMMU.			TOTAL.		
	Country liquor in London proof gallons.	Opium.	Charas.	Country liquor in London proof gallons.	Opium.	Charas.	Country liquor in London proof gallons.	Opium.	Charas.
		Mds. s. ch.	Mds. s. ch.		Mds. s. ch.	Mds. s. ch.		Mds. s. ch.	Mds. s. ch.
1982 ..	2,620	4 37 0	2 19 0	10,265	9 35 0	13 21 0	12,885	14 22 0	16 0 0
1983 ..	4,100	4 30 0	2 23 0	11,771	8 13 14	11 16 4	15,871	13 3 14	13 39 4

18. The incidence of consumption of excisable articles as well as of the excise taxation per mille of population is compared in the following table for the years 1982 and 1983 :—

Year.	Country liquor in London proof gallons.			Drugs in tolas.			Taxation in rupees.		
	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total	Kashmir.	Jammu.	Total.
1982...	1.9	8.2	5.05	17.0	59.8	38.4	71.5	194.3	132.9
1983...	2.9	9.4	6.15	16.6	50.5	33.5	67.9	190.6	129.25

19. There was no change in the departmental arrangements for the supply of liquor and opium in Gilgit.

20. *Trade.*—The revenue receipts from Customs duty on imports in bond in Samvat 1982 and 1983 are compared below :—

Post of attestation.	1982.	1983.	Difference.
Srinagar ...	7,01,831	7,21,990	+20,159
Domel ...	1,61,152	1,87,419	+26,267
Jammu ...	5,26,218	5,07,909	—18,309
Dhalmahmud (in Jammu Province) ...	31,462	39,799	+8,337
Kathua (in Jammu Province) ...	6,130	5,687	—443
Total ...	14,26,793	14,62,804	+36,011

Jammu has suffered a slight depression which is due to larger imports last year in connection with the Raj Tilak Celebrations. The fall at Kathua is negligible.

21. The Customs and Excise Department makes the following collections on behalf of other departments and the income under these heads is exhibited below :—

Heads.	1982	1983.	Difference.
1. Poonch Rasum ...	46,032	48,599	+2,567
2. Banwaziri(for Forest)	1,966	2,460	+494
3. Kahcharai ...	17,311	10,629	—6,682
4. Rafting fee (for Forest) ...	464	407	—57
Total ...	65,773	62,095	—3,678

22. The total revenue of the Department including collections made on behalf of other Departments and remissions on account of exemptions amounted to Rs. 48,25,000 against Rs. 47,35,000 last year.

23. The total expenditure excluding collection charges recovered from Poonch and Municipalities amounted to Rs. 2,56,336 giving a percentage of 5.9 of the net receipts of the Department.

24. The following exemptions were allowed during the year under report:—

Heads.	1982.	1983.
Customs	1,85,014	1,33,891
Octroi	649	1,640
Road Toll	17,590	1,981

25. The refunds granted during the year were as follows:—

Customs	...	19,795
Octroi	...	4,115
Road Toll	...	26
Excise	...	47
Poonch Rasum	...	228
Export duty	...	455

26. The Superintendent was out on tour for 125 days, the Inspector Kashmir for 106 days and Inspector Jammu for 138 days in the year.

27. It is gratifying to note that there have been 19 inspections by Revenue officers. The co-operation of the Revenue officers is very helpful in the administration of this department and it is expected that the spirit of co-operation that has been displayed this year will be maintained.

28. The credit for the satisfactory administration of the Department is largely due to the sustained efforts and vigilance of Rai Bahadur Pandit Amar Nath Purbi, the Superintendent Customs and Excise and the subordinate officers, who have as usual worked with commendable energy and zeal.

PART II.

The revenue of the Customs and Excise Department under various heads during the first half of 1984 is compared with that during the corresponding period of 1983 in the following statements:—

Head of revenue.	1st half 1983.	1st half 1984.	Difference.
Customs (Import)	17,32,012	18,74,512	+1,42,500
Customs (Export)	95,227	1,38,042	+42,815
Octroi	1,24,897	1,44,548	+19,651
Road Toll	1,41,403	1,57,627	+16,224
Excise	1,78,679	1,71,137	—7,542
Profits from sale of excisables	22,889	25,738	+2,849
Miscellaneous	7,069	4,561	—2,508
Rasum on Forest Produce of Muzaffarabad (transferred from Forest to Customs Department)	.....	1,431	+1,431
Total	23,02,176	25,17,596	+2,15,420

An all round increase in revenue is noticeable except under Excise and Miscellaneous. The fall under Excise is due to low bids at the auction. Miscellaneous is an uncertain source of revenue and the fall under it is not worth notice.

2. The collections made on behalf of other Departments are shown below :—

Head of account.	1st half 1983.	1st half 1984.	Difference.
1. Poonch Rasum ...	31,412	21,306	—10,106
2. Banwaziri ...	604	660	+56
3. Kahcharai ...	4,641	3,860	—781
4. Rafting fee ...	280	275	—5
Total ...	36,937	26,101	—10,836

3. The receipts from duty on Inland Postal Parcels are compared in the table appended below :—

Period.	Jammu.	Kashmir.	Total.
1st half 1983 ...	6,862	35,818	42,680
1st half 1984 ...	5,637	32,260	37,897
Difference ...	—1,225	—3,558	—4,783

4 The income credited by the British Government on account of duty on Foreign Postal Parcels delivered in the State, is indicated below :—

Period.	Jammu.	Kashmir.	Total.
1st half 1983 ...	1,725	18,970	20,695
1st half 1984 ...	4,178	25,215	29,393
Difference ...	+2,453	+6,245	+8,698

5. The following events worth notice took place during the period under report :—

- (a) An additional staff consisting of one Deputy Inspector, 3 Mahaldars and one Auditor was sanctioned to avoid the congestion of traffic at the Jammu Mahal.
- (b) The Sub-Post Master of Samval was granted an allowance of Re. 1 p. m. for supplying lists of postal parcels delivered through that Sub-office.
- (c) An allowance of Rs. 3 p. m. was sanctioned in favour of Tehsil Moharrir Karnah for doing parcel work.
- (d) As a measure of relief necessitated by scarcity of grains in Mirpur and Bhimber Tehsils, grains upto a maximum quantity

of 5 maunds imported individually into these Tehsils were exempted from payment of duty, In the case of Mirpur the concession was withdrawn towards the end of Bhadon 1984 with the improvement of agricultural conditions.

(e) The Octroi tariff for Srinagar Municipality was revised and the rate of charges for the collection of octroi was consequently curtailed from 15 per cent. to 10 per cent.

(f) The liquor shop at Bijbehara in Kashmir was abolished as the sales did not justify its existence.

6. 1,969 kanals and 7 marlas of land were brought under poppy cultivation; out of which 1,064 kanals and 8 marlas matured yielding a produce of 17 maunds 39 seers and 9 chataks of opium.

7. The figures of consumption of the excisable articles during the 1st half of 1984 are compared with those for 1st half of 1983 in the following table :—

Year.	Jammu.			Kashmir.			Total.		
	Country Liquor (in London proof gallons).	Opium.		Country Liquor (in London proof gallons).	Opium.		Country Liquor (in London proof gallons).	Opium.	
		Charas.			Charas.			Charas.	
		Md. sr. ch.	Md. sr. ch.		Md. sr. ch.	Md. sr. ch.		Md. sr. ch.	Md. sr. ch.
1st half 1983	6,006	4 7 0	6 10 12	2,233	2 22 0	1 29 0	8,239	6 29 0	7 39 12
1st half 1984	5,772	5 30 0	6 0 0	2,748	3 7 0	1 32 0	8,520	8 37 0	7 32 0

8. The figures of incidence of consumption and excise taxation per mille of population are shown in the following table :—

Year.	Country Liquor (in London proof gallons).			Drugs in Tolas.			Taxation in Rupees.		
	Jammu.	Kashmir.	Total.	Jammu	Kashmir.	Total.	Jammu.	Kashmir	Total.
1st half 1983	5	1.6	3.3	26.8	9.2	18.0	90.8	37.0	63.9
1st half 1984	4.5	1.9	3.2	30.0	11.3	20.7	90.5	36.0	63.2

As no useful purpose can be served by discussing the causes of variation in the two sets of half-yearly figures, no attempt has been made to analyse these causes in the foregoing paragraphs.

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PART I.

CHAPTER I.

Preliminary.

The subjoined statement exhibits the figures representing the realizations of the Department under the various heads of its revenues during 1983 as compared with the preceding 4 years :—

Year.	Customs (Import.)	Customs (Ex- port.)	Octroi.	Road Toll.	Excise.	Profits from sale of excis- able articles.	Miscell- aneous	Total.
1979 ..	29,81,120	2,49,980	2,56,857	1,35,942	3,56,628	51,292	11,443	40,43,262
1980 ..	26,65,136	2,83,994	2,35,043	1,24,200	4,10,189	52,712	9,718	37,80,992
1981 ..	32,94,987	2,17,538	2,50,017	1,72,588	3,75,554	45,814	12,838	43,69,336
1982 ..	33,67,357	2,32,506	2,42,359	2,18,417	3,56,621	32,950	15,462	44,65,672
1983 ..	34,88,653	2,00,902	2,62,499	2,52,057	3,49,319	41,225	13,805	46,08,460

The revenues on the whole evince a considerable increase. There is an appreciable rise under Import. Octroi, Road Toll and the Profits from the sale of excisable articles have also gained, but Export has suffered a depression while Excise and Miscellaneous have declined slightly.

The increase in the receipts under Import has been chiefly contributed by Liquors (+17,205), Metals (+7,205), Sugar (+52,101) and Tea (+51,300), while Salt (—34,148) and Tobacco (—20,927) have suffered heavily.

The decrease under Export has been caused by the failure of the fruit crop in Kashmir as well as by the demand for Ghee in the Punjab having slackened in consequence of cheap vegetable Ghee coming into vogue. The decrease should

have appeared larger still but for the levy of export duty on Potatoes enforced this year the receipts under which (Rs. 24,809) are included in the totals of this head.

Octroi has improved in Kashmir, but in Jammu it has declined. Srinagar has an increase of Rs. 23,355 and Jammu a fall of Rs. 3,214. The former is due to larger imports of Shali (+15,348), Rice and Flour (+680), Gabbas etc., (+1,927), Timber (+3,505), Ghee (+666) and Bricks (+601), and the latter to the poverty of the Mango crop and the fact that on account of the Raj Tilak Celebrations the receipts of the preceding year were rather abnormally high.

Road Toll has increased because of the growing lorry traffic.

The receipts under Excise show a slight decrease which has been caused by a fall in the bids received for the vend privileges of country liquor and drugs.

The Profits have improved as a result of the increase in the consumption of country spirits.

Detailed explanations of the causes responsible for the fluctuations briefly noted above will be found in their appropriate places in the following chapters.

The year, it may be stated, was, generally speaking, quite a normal one.

CHAPTER IV

CHAPTER II.

Administration.

I. GENERAL.

1. *Charge of Department.*—Rai Bahadur Pandit Amar Nath Purbi held the charge of the Department and Lala Har Bhagwan and Lala Tulsi Ram remained in charge of Kashmir Province and Jammu Province respectively throughout the year.

2. *Export of Grains.*—The prohibition for the export from Jammu of Wheat, Maize, Barley and Bajra and the flours thereof continued in force. In Kashmir, however, like last year, the export of food grains, with the exception of that of Maize, remained free of any control.

3. *Imports from Tibet.*—The levy of Customs at Rs. 2 per cent *ad valorem* on imports from Tibet into Leh enforced towards the close of the last year continued in force yielding a revenue of Rs. 4,943-3-5 during the year.

4. *Srinagar Octroi Posts.*—The closure of the path above Batwara by which the smuggling of Shali etc. into Srinagar was strongly suspected to be taking place, as indicated in the last year's report, has proved quite effective in suppressing the clandestine imports to the advantage of both the Octroi revenue and the State Granaries Department.

5. *Thefts.*—The statement given below indicates the cases of theft reported during the year:—

Serial No.	Province.	Place of occurrence.	Date of occurrence.	Loss.	Disposal of the case.
1	Jammu	Warehouse ..	20-1-1983 ..	3 Seers of Charas valuing Rs. 188-4-0 including duty.	The case remaining untraced by Police, the loss had to be written off.
2	"	Pindi Rajpura Customs Post.	20-5-1983 ..	Private things of an employee valuing Rs. 3.	The case is still under Police investigation.
3	"	Raubirsinghpura Customs Post.	23-12-83 ..	Private property valued Rs. 30 and Government property one lantern valued Rs. 2.	Do.
4	"	Gutalian ..	Magh 1983 ..	Government cash Rs. 387-3-0, one lantern of Rs. 2, silk cloth in deposit worth Rs. 50 and private articles valuing at Rs. 119.	Do.
5	Kashmir.	Domel premises.	31-1-1983 ..	One trunk containing apparel and ornaments stolen from a lorry.	Remained untraced.
6	"	Do.	6-4-1983 ..	Private property of an employee value Rs. 1,500	The result of Police enquiry is yet awaited.

Serial No.	Province.	Place of occurrence.	Date of occurrence.	Loss.	Disposal of the case.
7	Kashmir.	Sopore ..	7-7-1983 ..	Private things of an employee.	Remained untraced.
8	„	Matrigam ..	6-9-1983 ..	Do.	Do.
9	„	Mahal Khas ..	17-11-83	One small wooden box.	The case is under Police investigation.
10	„	Behama ..	28-11 1983 ..	Three wooden planks of the gate.	Do
11	„	Between Ramkot and Dub Customs Posts.	25-10-1983 ..	Government and private cash amounting to Rs. 56-13-9.	Remained untraced.

There have been 11 cases of thefts this year against 2 of the preceding year and it is sincerely hoped that the Police will succeed in running the culprits to earth to discourage such thefts.

6. *Assault on employees.*—The following cases of assault on the employees of this Department have been reported during the year :—

Serial No.	Province.	Place of occurrence.	Date of occurrence.	REMARKS.
1	Jammu.	Pirkhoh Octroi Post.	6-9-1983 ..	Two men on being asked to pay octroi, which they had attempted to evade, rushed into the Mahal room, assaulted the Mahaldar and ran away. The case was taken to Court which discharged one man and has called for the defence of the other.
2	„	Daura Customs Post.	6 3-1983 ..	An importer attempting to smuggle certain goods when discovered took to heels, but was pursued and arrested. On this several men raided the Customs Post, beat the employees and took away the accused. A criminal suit has been duly brought against the offenders which is still under trial.
3	„	Do	15-3-1983 ..	Certain men were caught while attempting to export a bullock to British territory, but on being reinforced by their friends they dragged the employees of this Department away to some village, kept them in unlawful confinement for two days and maltreated them otherwise. As a result of this the Chowki remained locked up for this period to the loss of Government revenue. The case is under Police investigation.

Serial No.	Province.	Place of occurrence.	Date of occurrence.	REMARKS.
4	Jammu ..	Near Kot Chhaper.	20-12-1983 ..	Some persons were caught in their attempt to import goods without payment of duty. On this they assaulted the employees of the Department, beat them hard and then ran away. They have been ordered to be prosecuted through the Police.
5	Kashmir ..	Boi Kadal Muzaffarabad.	....	The accused assaulted the employees and beat them.

These cases show the risk to which employees of this Department are exposed in the discharge of their duties.

7. *Misappropriation.*—A case of misappropriation of the Government money was detected by the concerned auditor of the Jammu Inspectorate in the course of audit of the accounts of the Allah Customs Post. As appeared from the enquiry the peon who had been entrusted with the remittances into the Ranbirsinghpura Treasury had misappropriated them to the amount of Rs. 486-5-3 which has since been recovered from him and credited into the Treasury. The man was duly prosecuted at Ranbirsinghpura, convicted by the Court and sentenced to 3 years rigorous imprisonment and a fine of Rs. 10.

8. *Fire at Ekka Serai.*—On the night between 10th and 11th Chet 1983, the auditor's room of the Kashmir Inspectorate was broken into with a view to set fire to the records but the fire was soon discovered by the guard on duty and extinguished before any damage was done. The culprit, however, escaped. The case is under investigation of the Police.

9. *Departmental Examination.*—The Departmental Examination of the Deputy Inspectors, Assistant Inspectors, Mahaldars and candidates for these cadres of service were duly held at the centres and dates quoted below :—

Examinee.	Centre.	Date.	Supervisor.
Deputy Inspectors	Jammu ..	15th & 16th Jeth 1983.	Governor Jammu.
Assistant Inspectors	Jammu and Srinagar	4th & 5th Jeth 1983.	Inspectors of Customs and Excise, Jammu & Kashmir assisted by their office Deputy Inspectors.
Mahaldars	Jammu, Srinagar, Domel & Mirpur.	21st & 22nd Baisakh 1983.	Inspectors of Customs and Excise, Jammu & Kashmir and Wazir Wazarats Muzaffarabad and Mirpur assisted by Deputy Inspectors of Inspectorates and of Domel and Mirpur respectively.

As a result of these examinations one Deputy Inspector, three Assistant Inspectors, one Mahaldar and four candidates for Mahaldarship were declared successful.

10. *Illicit Distillation etc.*—The cases of illicit distillation of liquor and of illicit possession etc. of excisable articles detected during the year are shown in the following table :—

Serial No.	Case as instituted.	Description.	Disposal.
JAMMU PROVINCE.			
1	State <i>versus</i> Fattoo Gupta of Jammu.	Illicit sale of liquor ..	Accused was acquitted by the Court.
2	State <i>versus</i> Amar Nath shopkeeper, Jammu.	Sale of liquor without license.	Under trial with Judicial Court.
3	State <i>versus</i> Daya Ram Brahman, Jammu.	Do.	Accused was convicted and sentenced by the Court to 4 months' rigorous imprisonment and a fine of Rs. 25.
4	State <i>versus</i> Kunj Lal Gupta of Kathua.	Do.	Under trial with Judicial Court.
5	State <i>versus</i> Nathu Jiwar, Jammu.	Do.	Do.
6	State <i>versus</i> Ramsaran Thakur, Jammu.	Do.	Do.
7	State <i>versus</i> Nand Jiwar, Jammu.	Possession of 36 tolas of illicit opium.	Accused was acquitted by the Court.
8	State <i>versus</i> Dunichand Brahman of Ramkote.	Possession of 17 tolas illicit opium & 11 tolas illicit Charas.	Under trial with Judicial Court.
9	State <i>versus</i> Ghulam Mohammad, Jammu.	Possession of 6 $\frac{3}{4}$ tolas of illicit opium.	Do.
10	State <i>versus</i> Gulab Din & Teja Din of Udhampur.	Possession of 3 $\frac{1}{2}$ tolas of illicit opium.	Do.
11	State <i>versus</i> Amar Nath Gupta.	Possession of 2 $\frac{1}{2}$ tolas of illicit opium.	Under Departmental enquiry.
12	State <i>versus</i> Bheja Gupta	Possession of 4 tolas of illicit opium.	Do.
13	State <i>versus</i> Lachman Das, Jammu.	Possession of 7 $\frac{1}{2}$ tolas of illicit opium.	Do.
14	State <i>versus</i> Anant Ram of Riasi.	Possession of 6 $\frac{1}{2}$ Chataks of illicit opium.	Convicted and punished by the Court with two months' rigorous imprisonment and a fine of Rs. 5.
15	State <i>versus</i> Hari Dass..	Possession of 74 tolas of illicit opium (with Bardana).	Under Departmental enquiry.
16	State <i>versus</i> Hanthu ..	Possession of 2 Mashas of illicit opium.	Do.
17	State <i>versus</i> Ahadoo Kashmiri.	Possession of 2 $\frac{5}{8}$ Mashas of illicit opium.	Under trial with Judicial Court.
18	State <i>versus</i> Asad Ullah	Possession of 3 tolas Gardha.	Accused was fined by Judicial Court.
19	State <i>versus</i> Chana Malla	Possession of illicit opium.	Accused was fined Rs. 50 by Judicial Court.

Serial No.	Case as instituted.	Description.	Disposal.
20	State <i>versus</i> Rahman etc.	Possession of poppy plants.	Accused were acquitted by the Court but an appeal has been filed against the judgment of the original Court.
21	State <i>versus</i> Inder Chand	Illicit possession of 21½ tolas opium.	The Court punished the accused with imprisonment for one month and a fine of Rs. 100.
22	State <i>versus</i> Devidial & Borin.	Illicit possession of illegal Charas.	Accused was convicted but the punishment being very light an appeal has been preferred.
23	State <i>versus</i> Manwar Shah.	Illicit possession of 3¾ tolas opium.	Accused was punished with imprisonment for one month and a fine of Rs. 50.
24	State <i>versus</i> Abdul Rahim, Yarkandi.	Illicit possession of 65 tolas Charas.	Accused was acquitted by the Residency Court.
25	State <i>versus</i> Ahad Bat	Illicit possession of Bhusa Bhang 22 seers.	Accused has been challaned to Judicial Court.
26	State <i>versus</i> Sain Qalundir	Illicit possession of 1½ seers Charas.	Accused has been punished with imprisonment for two months and a fine of Rs. 25.
27	State <i>versus</i> Ahmad Shah	Illicit possession of 40 tolas opium and 18 tolas Charas.	Accused has been fined Rs. 200.
28	State <i>versus</i> Jagan Nath &c.	Illicit possession of 104 tolas of Charas.	Accused challaned to Judicial Court.
29	State <i>versus</i> Gani Bat.	Possession of things used in manufacturing Chandu.	Accused has been punished with imprisonment for one month & a fine of Rs. 50.

Last year the number of cases was 24 only. This shows that the number of such cases is on the increase. The Department cannot suppress these malpractices to an appreciable extent without its hands being strengthened by the grant of a preventive staff for which repeated requests have been made.

11. *Adi Dhak Chowki.*—A new Chowki was established at Adi Dhak in Katik 1983 for the check of Ghee which was suspected to go unassessed by certain unfrequented paths not commanded by any Customs Post. The post is a tentative one to which a 3rd grade Mahaldar has been deputed out of the existing establishment.

12. *Railway Out-Agency.*—Only 507 Railway parcels were imported through the Havelian Railway Out-Agency during the year. The import of parcels by this Agency has been steadily declining for some years but the fall this year is markedly heavy as the following figures will show :—

1979	... 1,117	Railway	Parcels.
1980	... 998	"	"
1981	... 924	"	"
1982	... 916	"	"
1983	... 507	"	"

The utility of this Agency still remains to be proved.

13. *Poonch Rasum, Banwaziri, etc.*—The arrangement for the collection of Banwaziri, Kahcharai, Rafting fee and Poonch Rasum continued in force without any change at all.

14. *Inspection of Inspectorates.*—The Superintendent inspected the Excise Parcel and Audit Branches of the Kashmir Inspectorate during the year and recorded the result in notes which were communicated to the Inspector Kashmir for report as to the irregularities etc., noticed and necessary action regarding the instructions imparted for the future.

15. *Inspection of Mahal Khas.*—In the course of his inspection of the Mahal Khas Srinagar, the Superintendent noticed certain shortages which aroused his suspicions as to the honesty of the Mahaldars etc., in making assessments and realizing the Government dues. A detailed check of the accounts of the Mahal for the whole year 1982 was, therefore, undertaken which brought a very deplorable condition of affairs to light. It was found that amounts due from privileged traders on account of the imports assessed at Domel were not recovered in time but were allowed to remain outstanding for objectionably long periods and that a large sum of Poonch Rasum charged on imports *via* Kohala and Rs. 1,394-10-3 on account of "Tar Khabar" had, evidently, owing to some understanding with certain traders, been misappropriated. These defalcations had in fact, as was discovered, been systematically practised and aggregated to Rs. 7,462-1-6. This sum has, however, been recovered from the officials concerned and remitted into the Treasury for credit under proper heads. With a view to punish the offenders and to make an example of them to the other employees, one auditor, one clerk and two Mahaldars have been dismissed and two other Mahaldars fined half a month's pay. The Deputy Inspector in charge of the Mahal, in whose time these embezzlements had particularly and mostly taken place, has been recommended for dismissal.

16. *Transfer of Audit.*—The defalcation mentioned in the preceding paragraph was found to have become practicable only because of the weakness of the audit exercised. This indeed is a fact which has been noticed long since and reported up to the higher authorities with the suggestion that for the sake of economy and efficiency the work should be transferred to the Direction office where it could be carried on more satisfactorily. Had this proposal been sanctioned when it was made the affairs at the Mahal could not possibly have drifted down to such a pass. The case has, however, been finally decided now by the Government ordering the work of auditing the accounts of Customs receipts being transferred to the office of the Accountant-General and steps are being taken to give effect to these orders, but the measure involves certain administrative difficulties which will take some time to be removed.

17. *Poppy cultivation cases.*—Two cases of unlicensed poppy cultivation were detected during the year under report and the opium produced by the cultivators weighing 6 seers and 13 chataks was confiscated.

Two cases of clandestine export of opium were also detected and challaned to a Judicial Court. One accused was acquitted while the other punished with two months' imprisonment and a fine of Rs. 15. Opium weighing 6 seers in all was confiscated.

18. *Forest Check Chowkis.*—The Forest Check Chowkis at Kohala and Muzaffarabad were transferred to the control of this Department during the year on the understanding that the income derived from the collection of the levy on the Forest produce at these posts would form part of the revenues of this Department. The receipts during the year from the levy at these posts amounted to Rs. 3,617-1-9.

19. *Disciplinary action taken.*—The employees found wanting in the discharge of their duties were duly taken to task and subjected to such disciplinary action as was considered necessary in the interests of administration and according

to the merits of each case. The following figures show the number of employees so dealt with :—

		Deputy Inspectors.	Assistant Inspectors.	Mahaldars.	Menials.	Clerks.
Dismissed	...	.....	.....	13	59	3
Fined	...	.....	36	259	174	62
Degraded	...	.....	.....	6	11	.....
Suspended	...	1	.....	1	49	.....

20. *Retirements and deaths.*—The figures given below indicate the retirements, resignations and deaths of the employees during the year :—

		Resigned.	Retired.	Died.
Deputy Inspectors	...	.....	.....	.....
Assistant Inspectors	...	.....	2	.....
Mahaldars	...	.....	4	.....
Menials	...	.....	3	7
Clerks	...	1	.....	.....

II. CUSTOMS.

21. *Import Tariff.*—No change whatever was made in the rates of duty prescribed for the articles enumerated in the Special Schedule of the Customs Tariff. The changes, however, which appeared in the British Indian Import Tariff during the year were duly adopted in the valuations as well as in the rates of duty so far as the articles on the General Schedule are concerned. The following are the noteworthy changes that have been introduced :—

- (1) Duty on pneumatic rubber tyers and tubes and Motor scooters has been reduced from 30 per cent to 20 per cent. *ad valorem*.
- (2) Portland cement which was charged at 15 per cent. *ad valorem* will now be assessed at Rs. 9 per ton.
- (3) Milking machines and such component parts thereof as can be readily fitted into their places in the machines and cannot ordinarily be used for other than Dairy purposes have been exempted from payment of duty.
- (4) Silver plated Surgical instruments have been exempted from so much of duty as may be in excess of 15 per cent. *ad valorem*.
- (5) An addition of the following Agricultural Implements has been made to the list of exemptions granted under this head :—

Agricultural machines, namely, Beet Pullers, Broadcast Seeders, Corn Pickers, Corn Shellers, Packers, Stalk Cutters, Huskers, Shredders, Potatoe Planters, Lime Sowers, Manure Spreaders and Listers as also Soil Graders.

22. *Export Duty.*—The export duty of 0-8-0 a maund on Potatoes exported from the State was enforced from 1st Har 1983.

23. *Inland Postal Parce's.*—The procedure in vogue in the previous years for the realization of customs duty on imports by the Inland Parcel Post continued in force without any change. The system, as has been indicated in the past reports is very defective and the Department is labouring under a serious disadvantage on this account. The proposals to improve matters in this direction, are, however, under the consideration of the higher authorities.

The following table shows the figures of receipts from this source during the year as compared with the preceding four years :—

Province.		1979.	1980.	1981.	1982.	1983.
Jammu	...	10,994	10,178	11,380	11,449	13,877
Kashmir	...	83,075	77,938	65,363	49,235	53,853
<hr/>						
Total	...	94,069	88,116	76,743	60,684	67,730

The receipts have improved this year but are short of those of the years before last. In Jammu the figures exhibit a larger rise than they have done so far and may be due to fixation of Head Quarters of the Government Offices. The improvement noticeable on the whole is due to the general prosperity of the trade during the year.

24. *Foreign Parcels.*—The revenue derived from imports by the Foreign mail during the year is shown in the table given below comparatively with the previous four years :—

Province.		1979.	1980.	1981.	1982.	1983.
Jammu	...	4,941	3,923	4,078	6,117	5,045
Kashmir	..	64,958	51,932	49,948	58,736	63,739
<hr/>						
Total	...	69,899	55,855	54,026	64,853	68,784

The income from this source has, on the whole appreciably improved. The slight fall in Jammu is only apparent, the receipts in 1982 having been abnormal on account of the Raj Tilak Celebrations. The receipts from imports by means of Foreign Post are expected to go on increasing day by day side by side with the progress in the receipts under imports in bond.

25. *Gutalian Exemption.*—The exemptions at Gutalian in connection with the imports into Poonch continued in force as hithertofore. The total of the remissions allowed as compared with the preceding four years is cited below :—

1979	...	19,114
1980	...	24,303
1981	...	24,293
1982	...	25,164
1983	...	31,563

The remissions growing steadily. This year the increase is ascribed particularly to the fact that the transport coolies who carried goods from Jhelum to Mirpur have now turned to carrying the goods to Poonch, as the opening of the road between Guttalian and Mirpur to wheeled traffic has taken that work away from them. The precise causes responsible for the fluctuations in the import trade of Poonch *via* Guttalian which alone can raise or lower the figures of remissions of duty allowed at that post, can not for want of local knowledge of the trade of that Illaqa be explained, but this much, however, is abundantly clear that loss through this source is on the increase and as explained in the previous reports, is not justifiable so long as Poonch is allowed to levy an impost (Poonch Rasum) on all imports into Kashmir *via* Murree-Kohala.

26. *Poonch Rasum*.—This is a tax collected on behalf of Poonch on all imports into Kashmir *via* Kohala. The realizations made under the head are represented by the figures cited below as compared with the previous four years :—

1979	...	44,728
1980	...	38,832
1981	...	53,021
1982	...	46,032
1983	...	48,599

The receipts increased as the imports *via* Kohala this year were larger than in the preceding year. Besides what has already been pointed out in the foregoing paragraph against the levy there is another point calling for a quick decision. At the time the collection of this Rasum was undertaken by the Department for the facility of accounts it was decided to impose a surcharge of eight pies on every rupee of customs duty recovered on imports of goods *via* Kohala, but this ratio was struck at the time when the general rate of customs duty was 5 per cent. Now that this rate has been raised to 15 per cent. and even higher in the case of certain articles, the rate of Rasum has been automatically enhanced several times the rate originally fixed for it. As the Kauriana rates are fixed it is not equitable to charge enhanced rates on the trade on this account. Even if its abolition has not been decided upon it will be only fair if original rates are allowed to be adopted in the collection of this levy.

27. *Frontier Patrol*.—The Patrolling Establishment provided for the frontier have done well this year. The number of cases detected by them during the year as compared with the preceding two years exhibits an appreciable increase :—

Province.	1981.	1982.	1983.
Jammu	...	496	557
Kashmir	...	23	32
			52
Total	...	519	589
			623

It is gratifying to note that the interest which this Staff takes in their work is on the rise.

III. OCTROI.

28. *Tariff*.—The tariff underwent no change beyond the usual annual revision of the valuation of the articles liable to the tax *ad valorem*. This revision is undertaken yearly to bring the tariff valuation to the level of the prices prevailing in the market. The revision of the present tariff is, however, under the consideration of a Committee appointed by the Government.

29. *Patrol*.—The number of cases of smuggling caught by Patrols of the Jammu and Srinagar towns are given below :—

Province.		1981.	1982.	1983.
Jammu	...	10	28	11
Kashmir	...	52	58	55
Total		62	86	66

The staff in the Jammu town being considered insufficient, a man was spared from the Customs establishment and added to it in Poh 1983. This addition in the strength is expected to bring about an improvement. In Srinagar also the work does not compare favourably with last year.

V. ROAD TOLL.

30. The arrangement for the collection of Road Toll on the Jhelum Valley Road continued in force without any change.

V. EXCISE.

31. *Poppy*.—The figures given below show in kanals the area brought under cultivation of poppy during the year as compared with the previous four years :—

1979	...	3,229 Kanals.
1980	...	3,587 „
1981	...	3,132 „
1982	...	3,731½ „
1983	...	2,893 „ and 17 Marlas.

The fact that out of 3,731 kanals only 2,736 kanals had matured during 1982, the cultivators were a little discouraged and so reserved less area for cultivation during 1983. During 1983 also the conditions were no better, as only 1,753 kanals and 15 marlas matured against 2,893 kanals and 17 marlas brought under cultivation.

32. *Opium produce*.—The opium produce amounted to 20 maunds 18 seers 15 chataks and 2½ tolas which was as usual wholly purchased by the Excise Department for Rs. 5,747-14-0 at an average rate of about Rs. 7 per seer. Besides one maund 4 seers and 14 chataks and 3¼ tolas were purchased from the cultivators of Bhadrawah Illaqa for Rs. 201-14-4.

33. *Purchase of Charas*.—21 maunds 15 seers and 14 chataks of Yarkandi Charas were purchased from a Central Asian trader at the Safa Kadal Serai Srinagar for Rs. 2,396-7-3. The drug was duly warehoused at Srinagar and Jammu for supply to the licensed vendors in both Provinces.

34. *Supply of Country Liquor.*—The contract for the supply of country spirit for consumption in the Jammu and Kashmir Provinces was held by the Unao Sugar Works, Cawnpore (United Provinces). The firm charged Rs. 1-12-0 and Rs. 1-11-6 per gallon of London Proof Strength F. O. R., Tawi and Rawalpindi Railway Stations respectively. The price paid to the same firm for this liquor last year was only Rs. 1-9-6 and Rs. 1-9-0 per London Proof Gallon F. O. R. the same Stations. The increased rates had to be accepted as no other firm came forward to supply at a lower rate. The next higher tender of Murree Brewery Company being Rs. 2-2-0 per gallon delivered at their distillery premises at Rawalpindi.

35. *Excise Warehouse.*—The Excise warehouse at Gupkar was inspected by the Inspector of Kashmir twice during the year on 10th Har and 13th Poh 1983, while that at Jammu was inspected by the Inspector of that Province once only. The Inspector Jammu should inspect it more frequently.

36. *Profits from sale of excisables.*—The figures embodied in the sub-joined table represent the profits derived from the sales of excisable articles during the year as compared with the preceding four years :—

Year.	Opium.	Country liquor.	Charas.	Total.
1979	45,294	4,657	666	50,617
1980	46,350	5,852	510	52,712
1981	41,684	2,729	431	44,844
1982	30,016	2,423	511	32,950
1983	36,296	4,614	315	41,225

The increase in these receipts is due to an increased consumption of opium and country liquor. As was remarked in last year's report no margin is allowed in the issue prices of country liquor and charas for profits. Actual cost with a little addition to cover the wastages only is charged. It is therefore the decrease or increase in the wastage that causes the fluctuations in the profit under these two intoxicants.

37. *Excise Auctions.*—The result of the auction sale of the Excise vend privileges for the year under report, as compared with the last year, is indicated by the figures given below :—

Excisable articles.	Kashmir.		Jammu.		Total.	
	1982.	1983.	1982.	1983.	1982.	1983.
Country Liquor ..	55,036	45,236	1,04,568	88,224	1,59,604	1,33,460
Foreign „ ..	1,440	1,920	880	2,044	2,320	3,964
Charas ..	6,948	3,826	16,608	16,656	23,556	20,482
Opium ..	11,604	9,205	13,520	16,080	25,124	25,285
Total ..	75,028	60,187	1,35,576	1,23,004	2,10,604	1,83,191

The reduction in the sale price from Rs. 2-8-0 to Rs. 2 per bottle of 20 % U. P. has been the chief cause of the fall in the license fee in the case of country liquor. But the reduction stimulated its consumption and the deficiency in the license fee has very nearly been made good by the increase under Excise duty (+24,300) collected on the issues of the same from the Warehouses.

Foreign liquor shows an increase in both Provinces which has been brought about by the keenness of competition that ensued at the auctions.

Charas and Opium lost in Kashmir because of the availability of the illicit stuff which the consumers can obtain at cheaper prices. In Jammu Charas is quite steady while Opium shows an improvement. During the last year its price had been brought down from 27,354 to 13,500 and such a tremendous fall was evidently not justified in spite of the existence of illicit traffic in this drug which is carried on rather extensively.

38. *Consumption of Excisables.*—The figures of consumption of the Excisable articles during the year as compared with the preceding four years are shown below :—

Year.	KASHMIR.			JAMMU.			TOTAL.		
	Country liquor in London proof gallons.	Opium.	Charas.	Country Liquor in London proof gallons.	Opium.	Charas.	Country Liquor in London proof gallons.	Opium.	Charas.
		Mds. srs. ch.	Mds. srs. ch.		Mds. srs. ch.	Mds. srs. ch.		Mds. Srs. Ch.	Mds. Srs. Ch.
1979	6,666	8 12 6	9 24 6	12,574	15 17 0	17 29 0	19,240	23 29 6	27 13 6
1980	6,111	7 3 14	7 18 9	14,013	13 20 0	17 34 0	20,124	20 23 14	21 12 9
1981	5,004	5 35 0	3 35 3	11,994	12 5 0	13 37 0	16,998	18 0 0	17 32 3
1982	2,620	4 37 0	2 19 0	10,265	9 35 0	13 21 0	12,885	14 22 0	16 0 0
1983	4,100	4 30 0	2 23 0	11,771	8 13 14	11 16 4	15,871	13 3 14	13 39 4

The consumption of country liquor has increased in both Provinces, though it has not risen to the level of the years before last. The reduction in the rate of its sale price is directly responsible for this improvement. The consumption of drugs in Kashmir is some what steady while in Jammu it has fallen again this year. The existence of illicit traffic in drugs is the chief cause of decline in their consumption and so long as a preventive staff is not supplied to the Department there is little hope of putting a stop to this tendency, let alone the question of showing an improvement in their sales.

39. *Incidences.*—The incidence of consumption of the Excisable articles as well as of the Excise taxation per mille of population is shown in the following statement comparatively for 5 years :—

Year.	Country liquor in London proof gallons.			Drugs in Tolas.			Taxation in Rupees.		
	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total.
1979	5.1	10.2	7.6	44.3	86.5	65.4	88.8	190	130.4
1980	4.4	11.2	7.8	33	77	51.5	81.8	230.2	156
1981	3.6	9.6	6.6	22.2	66.6	44.4	76.0	208.0	142
1982	1.9	8.2	5.05	17.0	59.8	38.4	71.5	194.3	132.9
1983	2.9	9.4	6.15	16.6	50.5	33.5	67.9	190.6	129.25

40. *Gilgit Arrangement.*—The Departmental arrangement for the supply of the demand for liquor and opium in Gilgit continued unchanged. The following statement shows the receipts from the sale of Excisable articles in Gilgit for the year under report as compared with the previous four years :—

Year.	LIQUOR.		OPIUM.		TOTAL.		Miscellaneous.	Grand Total.
	License fee.	Duty.	License fee.	Duty.	License fee.	Duty.		
1979	506	1,413	675	18	1,182	1,431	..	2,613
1980	670	1,860	1,219	28	1,889	1,888	2	3,779
1981	745	2,223	970	22	1,715	2,245	..	3,960
1982	661	2,186	733	17	1,414	2,203	..	3,617
1983	863	2,116	585	13	1,448	2,129	..	3,577

The fall under Opium is due to a decline in its consumers.

41. *Excise Shops and Revenue.*—Appendix A exhibits the number of Excise shops and the amount of Excise Revenue for the year as compared with the preceding year.

Appendix B gives the names and the localities of the Excise shops, both retail and wholesale, maintained during the year.

The Drugs shop at Pattan has been abolished.

CHAPTER III.

Trade, Revenue and Expenditure.

I. TRADE.

42. A report on the trade in and out of the State has, as usual, been separately compiled and issued, which may be referred to for detailed information on the subject.

The subjoined table shows the totals of quantity and value of the imports into and the exports from the two main (Jammu and Kashmir) Provinces of the State during the year as compared with the preceding 2 years :—

Province.	Import or Export.	Quantity (in Maunds) or Value (in Rupees).	1981.	1982.	1983.
Jammu ...	Import	{ Quantity	10,57,078	11,10,800	12,35,706
		{ Value	1,62,29,453	1,75,14,548	1,58,82,734
	Export	{ Quantity	15,86,546	16,16,617	12,48,637
		{ Value	80,62,886	83,41,448	64,86,280
Kashmir ...	Import	{ Quantity	5,91,530	5,51,264	5,75,966
		{ Value	1,58,75,719	1,53,35,877	1,69,45,712
	Export	{ Quantity	15,30,115	18,07,883	17,95,174
		{ Value	1,35,12,653	1,34,30,029	1,10,25,428
Total ...	Import	{ Quantity	16,38,608	16,62,064	18,11,672
		{ Value	3,21,05,172	3,28,50,425	3,28,28,446
	Export	{ Quantity	31,16,661	34,24,500	30,43,811
		{ Value	2,15,75,539	2,17,71,477	1,75,11,708
Gross Total ...	Import & Export.	{ Quantity	47,55,269	50,86,564	48,55,483
		{ Value	5,36,80,711	5,46,21,902	5,03,40,124

The imports have increased appreciably in volume (by 8·9%) but have decreased very slightly, almost nominally, in value (by ·06%). The exports have, however, decreased both in weight and value (by 11·1% and 19·5% respectively).

The arrangement that obtained last year for the collection and compilation of the statistics of trade continued without any change. The Trade Registering Posts at Mangam, Matrigam and Shupyan in Kashmir, at Gilgit in the Gilgit Agency and at Langsham and Tanktsi in Ladakh were duly maintained.

43. *Imports in Bond.*—The receipts of customs duty on the imports made in bond during the year as compared with the preceding four years are shown below:—

Posts of Attestation.	1979.	1980.	1981.	1982.	1983.
Srinagar ...	5,60,165	5,58,580	7,54,655	7,01,831	7,21,990
Domel ...	81,226	1,09,543	89,850	1,61,152	1,87,419
Jammu ...	2,34,202	2,80,331	4,09,953	5,26,218	5,07,909
Dhalmahmood ...	11,108	15,110	40,773	31,462	39,799
Kathua ...	1,439	2,336	5,529	6,130	5,687
Total ...	8,88,140	9,65,900	13,00,760	14,26,793	14,62,804

The income from the source has, on the whole, advanced appreciably.

Srinagar and Domel have contributed mostly to the increase. Dhalmahmood has a slight rise while Jammu has suffered a slight depression and so has Kathua. Larger imports of last year in Jammu seem to have overstocked the market and restricted imports for this year. Otherwise this section of trade has been on the rise in Jammu for several years past. As to articles the imports of which has yielded these receipts attention is invited to the Trade Report for the year in which the subject has been discussed in detail.

II. REVENUE.

44. *Customs.*—Appendix C shows the total receipts under import duty during the year as compared with the previous three years and Appendices D and E the chief commodities which have mainly contributed towards the total.

The receipts have increased fairly on the whole. Jammu evinces a slight decrease but Kashmir has more than made it good. 1982 was an exceptional year for Jammu on account of the Raj Tilak Celebrations and it is on that account that this year's figures suffer by comparison with those of the last.

In Jammu the chief variations in receipts appear in Cotton-goods (—6,508), Turmeric (—6,353), Leather (—13,700) Liquors (—19,450), Salt (—22,300), Miscellaneous (—25,526) Medicines (+5,550), Wheat and Pulse (+17,240), Sugar (+15,800) Tea Indian (+19,450), Piece-goods Woollen European (+7,400).

In Kashmir the important fluctuations occur under Cotton-goods (+8,110) Leather (+11,240), Liquors (+36,650), Metals (+10,000), Salt (—11,850), Sugar (+36,280), Tea (+31,879), Tobacco (—21,840) and Miscellaneous (+19,600).

The causes responsible for these variations have been dealt with in detail in Chapter II and IV of the Trade Report for this year.

45. *Octroi.*—Appendix F shows the total income under Octroi and Appendices G and H the chief articles responsible for the revenue under it.

Srinagar has progressed while Jammu has declined. As explained elsewhere last year was an exceptional year for Jammu due to the Raj Tilak Celebrations.

In Srinagar the increase has been contributed chiefly by grains (+16,000), Namdah and Gabbas (+1,930) and Timber (+3,500) and in Jammu the decrease occurs mostly in Corns (—1,830), Ghee (—250), Fruits (—670) and Brick and Lime (—430).

Grains improved owing to larger imports made by the State Granaries Department and Namdahs owing to a larger demand for the embroidered variety which is ultimately exported from the State but is worked in the town. Timber gained because of the constructional activities like bricks and constructional stones.

46. *Excise.*—The Excise revenue has on the whole advanced in comparison with the last year. Appendix K shows the details of the collections under the head during the year as compared with the previous two years.

I. In Kashmir the variations visible in the Excise receipts are as follows :—

		Rs.
(1)	License fee for country liquor	—10,761
(2)	„ „ „ Foreign „	+2,190
(3)	„ „ „ Charas	—3,152
(4)	„ „ „ Opium	—2,404
(5)	Duty on country liquor	+11,090
(6)	„ „ Imported „	+34,231
(7)	„ „ Charas	+ 948
(8)	„ „ Opium	— 25
(9)	Miscellaneous	—1,173

For reasons for the variations 1 to 4 para. 37 Chapter II may be referred to.

(5) The increase has been caused by the improvement in consumption on account of the reduction in the sale price.

(6) It is customs duty included in the Customs Revenue and is shown here only for statistical purposes, since no other direct tax is levied on the imported liquor under the Excise Schedule. The increase is due to the import of Foreign Liquor in 1982 having been very small and the consequent demand for larger imports in the year.

(7) A slight rise in the consumption has caused this increase.

(8) A decrease in the consumption is directly answerable for this shrinkage.

(9) This head is inclusive of confiscations, penalties etc., variations under which cannot for obvious reasons be explained.

II. In Jammu the fluctuations stand as shown below :—

		Rs.
(1)	License fee for country liquor	—16,344
(2)	„ „ „ Foreign „	1,164
(3)	„ „ „ Charas	38
(4)	„ „ „ Opium	2,497
(5)	Duty on country liquor	13,214
(6)	„ „ Foreign „	—19,460
(7)	„ „ Charas	—3,736
(8)	„ „ Opium	—116
(9)	Miscellaneous	—1,271

The causes relating to 1 to 4 have been indicated in para. 37 Chapter II of this report.

- (5) Increased consumption caused by a reduction in the sale price is responsible for the rise.
- (6) This, as explained in the case of Kashmir above, is customs duty. The import of Foreign Liquor in 1982 was exceptionally large on account of the Raj Tilak Celebrations. The fall in this year was, therefore, inevitable.
- (7 and 8) A decline in their consumption is the cause of the decrease.
- (9) No explanation is necessary as none can be given due to the nature of the head.

47. *Export Duty*.—Appendix L shows the figures of receipts under Export duty during the year as compared with the preceding 3 years. The receipts on the whole have gone down considerably.

In Kashmir the decrease appears both under Ghee (—21,920) and Fruits (—16,690). It amounts to Rs. 38,610. The levy of export duty on Potatoes, enforced in Kashmir in Har 1983, however, helped to reduce the fall. It yielded Rs. 23,884. Mortality among animals and a decrease in the number of goats restricted the production of Ghee and the competition with cheap vegetable Ghee in the Punjab markets reduced the demand for its export. The poverty of fruit crops is entirely responsible for the reduction under that head.

In Jammu the receipts under Ghee evince a decrease (—24,017) while those under fruits an increase (2,414). Potatoes brought in Rs. 925 in all. The fruit crop of Jammu is said to have been rich but the production of Ghee as well as the demand for its export was low for the same reasons as have been given in the case of Kashmir.

48. *Road Toal*.—Appendix M exhibits the figures of income under this head comparatively with the preceding 3 years. The receipts have made a marked progress. The rise amounts to Rs. 33,640 which is attributed to the increase in the lorry traffic on the Jhelum Valley Road.

49. *Miscellaneous*.—Appendix N shows the miscellaneous receipts which evince a decrease of Rs. 1,657 (Kashmir —1,058 plus Jammu —599). All the realizations such as fines, confiscations etc., etc., which can not appropriately be accounted for under any of the recognized heads of Revenue, are classed under this head. No explanation can consequently be offered for variations under it.

50. *Other Receipts*.—The collections made on behalf of other Departments of the Government during the year, as compared with the preceding year, are shown below :—

Serial No.	Head.	1982.	1983.	Difference.
1	Poonch Rasum ..	46,032	48,599	+2,567
2	Banwaziri ..	1,966	2,460	+494
3	Kahcharai ..	17,311	10,629	—6,682
4	Rafting Fee ..	464	407	—57
	Total ..	65,773	62,095	—3,678

- (1) The increase in the Poonch Rasum is due to the same causes as are responsible for the rise in the Customs receipts of Kashmir *via* Kohala. Besides that some arrears relating to previous years were realized during the year which added to the figures of increase.
- (2) Banwaziri shows an increase which may have been caused by a shortage of Charcoal in the market due to shorter supplies of last year.
- (3) Kacharai has suffered considerably evidently due to mortality amongst animals and a decline in the number of goats.
- (4) Rafting fee has only a slight decrease.

51. *Revenue in Toto*—The total revenues of the Department during the year amounted to Rs. 46,08,000 (round) against Rs. 44,66,000 (round) of the last year. If the collections effected on behalf of other Departments amounting to Rs. 62,000 (round) as well as the remissions allowed under exemptions aggregating to Rs. 1,55,000 (round) are also added, as they ought to be for the statistical survey of the realizations of the Department, since they cost in time, energy and labour, almost as much as the other collections, the grand total of the gross earnings of the Department would stand at Rs. 48,25,000 against Rs. 47,35,000 of the last year.

52. *Expenditure*.—Appendix O indicates the detail of expenditure incurred on the maintenance of the Department during the year. Rs. 2,58,905 were spent in all. Deducting Rs. 2,569 recovered from Poonch on account of collection charges for Poonch Rasum the sum paid from the State Exchequer would amount to Rs. 2,56,336 for an income of Rs. 43,45,961 omitting Octroi for which 15% of the receipts is recovered from the Municipalities. This gives an incidence of about 5.9%. If the collections made for other Departments as well as the exemptions are taken into account the percentage will go down to 5.6%.

The expenditure allowed is very low indeed. Considering the nature of the revenue which the Department has to collect, and the temptations which its officials have to resist at every step, it is very necessary in the best interests of the revenue that a more liberal scale of expenditure be sanctioned to ensure an honest and diligent discharge of duties by its employees. The scheme to revise the pays and prospects of the establishment and to recognize the Department in certain respects has already been prepared which is under the consideration of the higher authorities. The sooner effect is given to it the better it will be for the revenues as well as the administration of the Department.

CHAPTER IV.

Miscellaneous.

53. *Exemptions.*—The exemptions allowed under Customs, Octroi and Road Toll during the year (as compared with the last year) in favour of privileged persons and the Government and Imperial Departments are as follows :—

Head.	Kashmir.		Jammu.		Total.	
	1982.	1983.	1982.	1983.	1982.	1983.
Customs ...	15,915	22,040	1,69,099	1,11,851	1,85,014	1,33,891
Octroi ...	445	1,290	204	350	649	1,640
Road Toll ...	17,590	19,811	.....	.....	17,590	19,811
Total ...	33,950	43,141	1,69,303	1,12,201	2,03,253	1,55,342

These remissions show on the whole a decrease. In Kashmir the exemptions were larger but in Jammu opposite was the case on account of the exceptionally large exemptions allowed in 1982 in connection with the Raj Tilak Celebrations.

54. *Refunds.*—The refunds granted during the year were as follows :—

Heads.		Kashmir.			Jammu.			Total.		
Customs	...	5,728	13	0	14,066	0	0	19,794	13	0
Octroi	...	3,788	0	0	327	0	0	4,115	0	0
Road Toll	...	26	0	0	.....			26	0	0
Excise	...	10	0	0	37	0	0	47	0	0
Poonch Rasum	...	227	10	0	.....			227	10	0
Export Duty	...	94	14	0	360	0	0	454	14	0
Total	...	9,875	5	0	14,790	0	0	24,665	5	0

The refunds allowed under Octroi on transit goods which passed through Srinagar amounted to Rs. 62,530-13-9. No refunds are reported to have been made on this account in Jammu.

55. *Shortages in assessment.*—Rs. 3,260 (Kashmir 1,472 plus Jammu 1,788) were realized and duly paid into the Treasury on account of shortages in

assessments by Mahaldars discovered in the course of audit accounts in the Inspectorates during the year.

56. *Tours.*—The Superintendent kept out on tour for 125 days, the Inspector Kashmir for 106 and the Inspector Jammu for 138 days.

57. *Breach of Law.*—Appendices P and Q exhibit in detail the number and nature of the cases of offences against the Customs, Octroi and Excise Regulations dealt with in the Provincial offices and appendix R the work done in dealing with appeals, in the Direction office of the Department during the year as compared with the preceding year.

There is an increase under Customs cases of smuggling which shows that the patrolling staff is not unmindful of their duties.

58. *Inspection work by Revenue Officers.*—Appendix S shows the work of inspection done by the officers of Revenue Department during the year. In Kashmir the Settlement Commissioner inspected the Ratigali Customs Post in the Karnah Range. The Special Kahcharai Officer visited three Octroi Chowkies and the Kohala Post. Certain Tehsildars visited two posts (one Customs and one Octroi) and a Naib-Tehsildar an Octroi Chowki. That is all that the Revenue Department was able to do in this connection in Kashmir, which is rather disappointing. The Department is, however, thankful to the Settlement Commissioner for the visit of inspection and it is hoped that his worthy example will be followed by the other members of the Revenue Department.

In Jammu the Governor inspected a Liquor shop and 3 shops were visited by the Wazir Wazarat of Kathua. Besides this three Customs Posts were inspected by the Wazir Wazarat, one by the General Assistant to the Governor and three by the Tehsildars. The work, however, falls very much short of expectations. The Department greatly appreciates the inspection visit paid by the Governor of Jammu and hopes that his subordinate officers will go and do likewise. Real co-operation from the Revenue Department can be of great use in checking smuggling and in putting down illicit distillation.

59. *Office Work.*—Appendix T shows the number of communications received and issued from each of the three offices of the Department during the year as compared with the preceding year.

60. *Buildings.*—The following works of the Department were included and sanctioned in the Public Works Department Budget for the year:—

	Rs.
1. Special repairs to store building at Gupkar ...	1,124
2. Construction of Customs Post, quarters etc. at Gutalian ...	8,700
3. Construction of a well attached to Babia Customs Post ...	700
4. Re-roofing of the office of Inspector Customs and Excise, Jammu ...	2,729
5. Providing partition walls in the office of the Inspector Customs and Excise, Jammu ...	525
6. Addition and alterations to well at Kathua ...	724

The Department is ill equipped in the matter of buildings a circumstance which cannot but be prejudicial to the interests of the administration and the revenues.

I cannot close this report without acknowledging the work done by the staff both Executive and Clerical and offering them my thanks for the hearty co-operation rendered in administering the Department without which the success attained could not have been achieved. I commend them to be good offices of the Government.

(Sd.) A. N. PURBI,

SUPERINTENDENT CUSTOMS AND EXCISE,

Jammu and Kashmir Government.

JAMMU & KASHMIR UNIVERSITY
LIBRARY
Kashmir Division - Srinagar

APPENDIX A.

Statement showing number of Excise shops and Excise revenue of Jammu and Kashmir Provinces, for the years 1982 and 1983.

Year.	Province.	COUNTRY LIQUOR.		OPIUM.		CHARAS.		TOTAL.	
		No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.
1982 {	Kashmir --	20	74,600	22	12,310	22	12,215	64	99,125
	Jammu --	27	1,80,934	30	13,520	30	47,448	87	2,41,902
	Total --	47	2,55,534	52	25,830	52	59,663	151	3,41,027
1983 {	Kashmir --	20	75,893	21	9,712	21	9,948	62	95,553
	Jammu --	27	1,77,804	30	16,876	30	43,760	87	2,38,440
	Total --	47	2,53,697		26,588	51	53,708	149	3,33,993

APPENDIX B.

Statement showing the names and locality of Excise shops that were run during the year 1983.

Province.	Area.	Locality of shops.	Privileges held.	REMARKS.
Kashmir	Srinagar Town	Maisuma	Foreign liquor on license, and Country liquor.	
Do.	Do.	Maharaj Bazar	Charas and opium.	
Do.	Do.	Haba Kadal	Do.	
Do.	Do.	Tashawan	Charas, opium and country liquor.	
Do.	Do.	Zaina Kadal	Country liquor.	
Do.	Do.	Ali Kadal	Charas and opium.	
Do.	Pahar Range	Rampur	Country liquor, charas and opium.	
Do.	Do.	Uri	Do. do. do.	
Do.	Do.	Chinari	Do. do. do.	
Do.	Do.	Garhi	Do. do. do.	
Do.	Do.	Domel	Do. do. do.	
Do.	Do.	Muzaffarabad	Do. do. do.	
Do.	Do.	Ramkote	Do. do. do.	
Do.	Do.	Kohala	Country liquor.	
Do.	Kamraj Range	Baramulla	Country liquor, charas and opium.	
Do.	Do.	Sumbal	Do. do. do.	
Do.	Do.	Sopore	Do. do. do.	
Do.	Do.	Bandipur	Do. do. do.	
Do.	Do.	Tullamulla	Charas and opium.	
Do.	Lolab	Langet	Country liquor, charas and opium.	
Do.	Maraj Range	Anantnag	Do. do. do.	
Do.	Do.	Shupyan	Do. do. do.	
Do.	Do.	Pahalgam	Do. do. do.	
Do.	Do.	Bijbihara	Country liquor.	
Do.	Do.	Bhawan	Charas and opium.	
Do.	Srinagar Town	Messrs Ram Sarn Dass Malhotra	Foreign liquor off License.	
Do.	Do.	„ Mohan Brothers and Company	Do. do.	
Do.	Do.	„ Pestonjee and Co.	Do. do.	
Do.	Do.	„ Jawahir Lal and Sons	Do. do.	
Do.	Do.	„ Kashmir Genl. Agency	Do. do.	
Do.	Do.	„ Nedou and Sons.	Do. do.	
Do.	Do.	„ Tika Lal and Sons.	Do. do.	
Do.	Do.	„ Cock Burns Agency...	Do. do.	
Do.	Do.	„ Mathra Dass & Sons	Do. do.	
Do.	Do.	„ Sunder Dass Bhasin..	Do. do.	
Do.	Do.	„ S. N. Channa	Do. do.	
Do.	Baramulla	Divisional Engineer, J. V. Road.	Dak Bungalow license.	

APPENDIX B.—(continued).

Province.	Area.	Names of shops and their localities.	Privileges held.	REMARKS.
Kashmir	Srinagar Town	Messrs Ram Sarn Dass & Bros.	Methylated Spirit license.	
Do.	Do.	„ Mohan Brothers & Co.	Do. do.	
Do.	Do.	„ Jawahir Lal & Sons.	Do. do.	
Do.	Do.	„ W. Lambert	Do. do.	
Do.	Do.	„ Sazawal Bros.	Do. do.	
Do.	Do.	„ Imperial Medical Hall	Do. do.	
Do.	Do.	„ Royal Medical Hall	Do. do.	
Do.	Do.	Chief Medical Officer	Do. do.	
Do.	Do.	Diamond Jubilee Zenana Hospital	Do. do.	
Do.	Gilgit	Agency Surgeon Gilgit.	Do. do.	
Do.	Do.	Messrs Lloyal Bros.	Do. do.	
Do.	Do.	„ Bharat Chemists Co.	Do. do.	
Do.	Do.	Supdt: Kashmir Mission Hospital	Do. do.	
Do.	Do.	C. E. Z. Mission Hospital Rainawari	Do. do.	
Do.	Srinagar Town	Messrs Ram Sarn Dass & Bros.	Morphia license.	
Do.	Do.	Messrs W. Lambert	Do. do.	
Do.	Do.	Dr. Jaswant Singh	Do. do.	
Do.	Do.	Messrs Bharat Chemists & Co.	Do. do.	
Do.	Do.	Dr. S. K. Atri	Do. do.	
Do.	Do.	Mission Hospital Rainawari	Do. do.	
Do.	Do.	Messrs W. Lambert	Coca drugs license.	
Do.	Baramulla	Dr. in-charge St. Joseph's Dispensary Baramulla.	Do. do.	
Do.	Srinagar Town	Messrs S. N. Channa	Rectified Spirit license.	
Do.	Do.	„ Ram Sarn Dass	Do. do.	
Do.	Do.	„ W. Lambert	Do. do.	
Do.	Do.	The Popular Dispensary.	Do. do.	
Do.	Do.	Messrs S. B. Dr. Jagat Singh & Co.	Do. do.	
Do.	Do.	Dr. Jaswant Singh	Do. do.	
Do.	Baramulla	Dr. in-charge St. Joseph's Dispensary Baramulla	Do. do.	
Jammu	Jammu Town	Phalla Amb	Foreign & Country liquor.	
Do.	Do.	Tawi	Country liquor.	
Do.	Do.	Pacca Danga	Opium and Charas.	
Do.	Do.	Gummat	Do.	
Do.	Do.	Messrs Ram Sarn Dass Malhotra & Bros., Shalamar Road Jammu.	Foreign liquor off license.	

APPENDIX B.—(concluded).

Province.	Area.	Name of shop.	Privileges held.	REMARKS.
Jammu	Jammu	Civil Hospital	Methylated Spirit license.	
Do.	Do.	Chemical Examiner	Do. do.	
Do.	Do.	Messrs Ram Saran Dass Malhotra & Bros.	Do. do.	
Do.	Do.	Messrs Bihari Lal and Bros.	Do. do.	
Do.	Mirpur	Madan Chand Sahni and Sons	Do. do.	
Do.	Jammu	Messrs Ram Saran Dass Malhotra & Bros.	Morphia drugs license.	
Do.	Tahsil Jammu	Shama Chak	Opium and Charas.	
Do.	„ Rajouri	Rajouri, Thanah and Nowshera	Country liquor, opium and charas.	
Do.	„ Ranbirsinghpura	Ranbirsinghpura	Do. do. do.	
Do.	„ Samba	Samba	Do. do. do.	
Do.	Do.	Purmandal	Opium and charas.	
Do.	Tahsil Akhnur	Akhnur	Country liquor, opium and charas.	
Do.	Do.	Chhanni	Do. do. do.	
Do.	Tahsil Karlup	Karlup	Do. do. do.	
Do.	„ Udhampur	Udhampur	Do. do. do.	
Do.	„ Ramnagar	Ramnagar	Do. do. do.	
Do.	„ Ramban	Ramban	Do. do. do.	
Do.	Do.	Banihal	Do. do. do.	
Do.	Kishtwar	Kishtwar	Do. do. do.	
Do.	Do.	Doda	Do. do. do.	
Do.	Riasi	Riasi	Do. do. do.	
Do.	Do.	Katra	Opium and charas.	
Do.	Mirpur	Mirpur	Country liquor, opium and charas.	
Do.	Kotli	Kotli	Do. do. do.	
Do.	Do.	Seri	Do. do. do.	
Do.	Bhimber	Bhimber	Do. do. do.	
Do.	Do.	Chhamb	Do. do. do.	
Do.	Kathua	Kathua	Do. do. do.	
Do.	Hiranagar	Hiranagar	Do. do. do.	
Do.	Basohli	Basohli	Do. do. do.	
Do.	Do.	Ballawar	Do. do. do.	
Do.	Do	Ramkot	Do. do. do.	
Gilgit	Gilgit	Gilgit	Country liquor, Foreign liquor opium and charas.	
Skardu	Skardu	Skardu	* Charas and opium,	

* The shops at Gilgit and Skardu are run under Departmental arrangements.

APPENDIX C.

Statement showing the Revenue figures under Customs from 1980 to 1983.

Year.			Kashmir.	Jammu.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1980	..	- -	16,32,899 0 4	10,32,237 0 11	26,65,136 1 3
1981	-	- -	19,61,110 8 8	13,33,876 13 1	32,94,987 5 9
1982	-	- -	19,58,803 2 9	14,08,554 5 9	33,67,357 8 6
1983	-	- -	21,07,235 6 3	13,81,418 0 0	34,88,653 6 3

APPENDIX D.

Statement showing the duty recovered on Chief Commodities subjected to Customs in 1983 as compared with the previous years.

Serial No.	Names of articles.	1980.	1981.	1982.	1983.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
1	Apparel ..	15,613	15,997	16,522	16,750	
2	Lime ..	1,464	1,709	1,898	1,602	
3	Other materials ..	2,882	3,514	3,644	5,720	
4	Cotton Raw ..	1,512	1,587	1,579	2,790	
5	Twist and yarn European ..	1,410	1,669	1,798	1,817	
6	„ „ Indian ..	17,041	16,850	12,795	10,089	
7	Cotton Piece-goods European ..	1,65,962	1,88,761	1,75,952	1,77,122	
8	„ „ Indian ..	1,23,830	1,35,866	1,18,934	1,13,943	
9	Asafoetida ..	1,104	1,108	1,110	832	
10	Other sorts not intoxicating ..	18,364	25,254	18,972	24,528	
11	Turmeric ..	13,079	15,497	18,246	11,893	
12	Other dyeing materials ..	8,225	10,081	10,255	9,269	
13	Cocoanuts ..	3,553	4,701	5,605	5,944	
14	Potatoes ..	2,482	1,837	1,424	1,581	
15	Fruits all other kinds ..	18,925	21,152	18,562	21,503	
16	Wheat ..	9,619	8,372	16,419	31,110	
17	Grain and pulse ..	15,677	14,363	16,578	19,127	
18	Rice husked ..	7,089	4,373	5,028	5,921	
19	Rain crops ..	503	371	1,085	4,631	
20	Leather unmanufactured ..	3,107	3,698	3,972	4,034	
21	„ manufactured ..	7,637	13,756	23,492	9,737	
22	Wines ..	6,890	6,312	29,475	3,005	
23	Spirits ..	1,697	590	153	7,173	
24	Brass and Copper ..	14,955	23,028	23,810	22,192	
25	Iron ..	21,574	33,607	38,132	37,400	
26	Other metals ..	14,228	22,294	28,037	26,771	
27	Petroleum ..	2,890	52,937	57,232	58,306	
28	Other oils ..	4,550	6,858	11,299	8,659	
29	Provisions ..	2,608	2,954	4,538	4,421	
30	Salt ..	1,18,825	1,97,164	1,62,580	1,40,283	
31	Other seeds ..	7,461	10,001	14,107	12,735	
32	Silk Raw ..	2,771	2,912	4,127	4,935	
33	Silk manufactured European ..	1,370	4,271	5,841	8,540	
34	„ „ Indian ..	3,602	2,246	1,663	1,512	
35	Spices other kinds ..	10,726	11,930	13,178	9,983	
36	Stationery ..	12,858	6,982	12,679	16,142	
37	Sugar Refined ..	68,750	1,27,388	1,38,452	1,52,270	
38	„ Unrefined ..	33,507	31,300	26,541	28,540	
39	Tea Indian ..	19,633	34,723	55,489	74,943	
40	Tobacco ..	40,028	31,254	47,511	48,433	

APPENDIX D.—(concluded).

Serial No.	Names of articles.	1980.	1981.	1982.	1983.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
41	Snuff —	4,315	4,270	5,884	4,880	
42	Timber —	5,909	11,087	8,295	9,978	
43	Woollen Piece-goods European —	3,004	4,071	10,004	17,408	
44	All other articles of merchandise —	1,26,765	1,66,823	1,72,987	1,47,461	

APPENDIX E.

Comparative Statement of duty on chief articles of import into Kashmir in 1983.

Serial No.	Names of Articles.	1981.	1982.	1983.	REMARKS.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Apparel ..	15,870 0 0	8,595 0 0	12,344 0 0	
2	Arms and ammunition ..	5,540 0 0	6,548 0 0	4,680 0 0	
3	Cotton Raw ..	117 0 0	151 0 0	61 0 0	
4	Cotton piece-goods ...	3,47,501 0 0	3,57,336 0 0	3,65,451 0 0	
5	Drugs and Medicines not intoxicating.	16,632 0 0	19,166 0 0	18,670 0 0	
6	Turmerics ..	28,363 0 0	21,867 0 0	22,618 0 0	
7	All other kinds of dyes ..	12,115 0 0	14,338 0 0	12,670 0 0	
8	Earthenware and porcelain ..	3,364 0 0	1,903 0 0	4,091 0 0	
9	Gunny bags ..	2,609 0 0	800 0 0	1,761 0 0	
10	All other kinds of fruits ..	2,839 0 0	3,239 0 0	4,121 0 0	
11	Grains and pulses ..	5,650 0 0	4,961 0 0	5,384 0 0	
12	Leather (both sorts) ..	13,285 0 0	12,968 0 0	24,215 0 0	
13	Liquors —	1,03,012 0 0	80,223 0 0	1,16,878 0 0	
14	Metals and manufactures thereof	82,495 0 0	89,149 0 0	99,170 0 0	
15	Petroleum ..	74,578 0 0	48,066 0 0	44,365 0 0	
16	All other kinds of oils ..	3,405 0 0	3,061 0 0	3,130 0 0	
17	Oilman's Stores —	23,305 0 0	21,052 0 0	24,850 0 0	
18	Salt ..	2,93,156 0 0	2,39,905 0 0	2,28,054 0 0	
19	All other kinds of seeds ..	574 0 0	831 0 0	965 0 0	
20	Silk raw and manufactured ..	13,391 0 0	9,763 0 0	12,608 0 0	
21	Silk worm eggs ..	13,335 0 0	13,392 0 0	13,612 0 0	
22	Spices —	18,281 0 0	21,181 0 0	20,497 0 0	
23	Stationery ..	5,755 0 0	8,137 0 0	11,269 0 0	
24	Sugar —	2,14,722 0 0	2,62,074 0 0	2,98,358 0 0	
25	Tea ..	2,96,886 0 0	3,26,147 0 0	3,58,026 0 0	
26	Tobacco —	31,093 0 0	56,841 0 0	34,992 0 0	
27	Snuff ..	51,258 0 0	51,851 0 0	53,518 0 0	
28	Wool raw and woollen goods —	{ 41,922 0 0 40,456 0 0	{ 60,334 0 0 41,530 0 0	{ 99,259 0 0	
29	Articles of merchandise —	1,36,395 0 0	1,22,327 0 0	1,41,941 0 0	

APPENDIX F.

Statement showing figures of Revenue under Octroi from year 1980 to 1983.

Year.	Srinagar.			Jammu.			Total.			REMARKS.
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1980	1,79,722	1	3	55,320	11	3	2,25,042	12	6	
1981	1,95,994	12	3	54,022	3	6	2,50,016	15	9	
1982	1,83,401	12	6½	58,956	15	0	2,42,358	11	6½	
1983	2,06,756	8	8½	55,743	0	0	2,62,499	8	8½	

APPENDIX G.

Statement showing the duty of chief articles subjected to Octroi in the Jammu Province during the year 1983 as compared with the preceeding three years.

Serial No.	Name of articles.	1980.			1981.			1982.			1983.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Corn	11,195	0	0	12,905	0	0	1,0838	0	0	9,009	0	0
2	Rice	336	0	0	340	0	0	755	0	0	604	0	0
3	Sweet and Sugar	1,060	0	0	874	0	0	1,115	0	0	1,210	0	0
4	Sugar unrefined	107	0	0	433	0	0	399	0	0	300	0	0
5	Milk	1,787	0	0	1,745	0	0	1,714	0	0	1,819	0	0
6	Ghee	9,733	0	0	8,802	0	0	9,527	0	0	9,284	0	0
7	Vegetables	1,365	0	0	1,494	0	0	1,319	0	0	1,513	0	0
8	Fruits	8,120	0	0	7,296	0	0	9,351	0	0	8,676	0	0
9	Oil Cakes	208	0	0	223	0	0	236	0	0	237	0	0
10	Sheep	2,332	0	0	2,387	0	0	2,841	0	0	2,638	0	0
11	Lambs	299	0	0	357	0	0	449	0	0	523	0	0
12	Oil	3,508	0	0	2,322	0	0	1,678	0	0	1,762	0	0
13	Bricks	3,487	0	0	3,558	0	0	4,997	0	0	4,806	0	0
14	Lime	586	0	0	521	0	0	874	0	0	631	0	0
15	Fibres	308	0	0	258	0	0	249	0	0	294	0	0
16	Tobacco	138	0	0	202	0	0	224	0	0	105	0	0
17	Woollen piece-goods	231	0	0	221	0	0	290	0	0	225	0	0
18	Timber	4,471	0	0	2,033	0	0	2,959	0	0	2,943	0	0
19	Cattle food	398	0	0	788	0	0	852	0	0	901	0	0
20	Bamboos	93	0	0	116	0	0	225	0	0	102	0	0

APPENDIX H.

*Comparative Statement showing the chief articles of Octroi for the year 1983,
Srinagar town.*

Serial No.	Names of articles.	1980.	1981.	1982.	1983.
		Duty.	Duty.	Duty.	Duty.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Raw grains	39,394 13 7½	51,212 5 3	46,480 5 10½	61,828 1 1½
2	Rice and flour	19,390 13 3	15,259 3 6	13,690 1 ½	14,370 14 5½
3	Milk	1,924 11 4½	2,017 7 9	1,938 3 4½	1,920 15 6
4	Ghee	3,052 11 4½	3,370 4 10½	2,653 0 9	3,319 8 6
5	Fish of all sorts	2,690 13 3	3,166 13 4½	3,179 6 0	3,445 6 9
6	Tea	46 4 9	93 11 4½	106 10 3	107 15 10½
7	Fruits	11,302 14 1½	7,906 5 6	9,192 1 7½	7,830 1 9
8	Oil cakes	1,120 1 3	1,136 6 6	895 12 10½	650 8 7½
9	Sheep and Goats	23,798 2 0	23,356 12 0	24,041 8 0	24,180 10 0
10	Fowls and Poultry	1,551 13 7½	1,390 9 4½	1,229 13 6	1,428 11 10½
11	Oil and Oil Seeds	17,171 13 10½	15,839 7 7½	20,169 5 4½	20,230 9 4½
12	Bricks	3,813 4 1½	4,145 0 4½	3,849 13 1½	4,450 11 10½
13	Constructional Stones	2,265 1 3	2,334 4 9	2,494 10 6	2,903 4 9
14	Birch-bark	339 7 1½	525 6 7½	776 7 0	380 11 7½
15	Skins of Sheep and Goats	1,027 3 0	1,201 14 6	1,070 12 9	925 13 6
16	Leather manufactured	1,558 0 6	1,651 4 7½	1,687 0 4½	1,915 2 1½
17	Blankets	2,900 5 0	3,118 11 9	1,975 14 0	2,104 4 3
18	Charanana Puttoo	3,942 7 6	4,035 9 0	3,471 13 3	2,527 10 6
19	Namdas and Gabbas	11,738 9 7½	9,979 2 10½	9,133 2 6	11,060 14 9
20	Timber	20,948 10 0	31,994 12 10½	25,198 1 9	28,703 0 10½

APPENDIX K.

Statement showing the figures of Excise revenue of Jammu and Kashmir Provinces for 1981, 1982 and 1983.

Heads.	KASHMIR PROVINCE.						JAMMU PROVINCE.						TOTAL			REMARKS.			
	1981.			1982.			1983.			1981.			1982.				1983.		
	Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.			Rs.	a. p.	
License fee for sale of country liquor	38,786	11 0	65,997	9 0	45,236	0 0	94,908	0 0	1,04,568	0 0	88,224	0 0	1,33,694	11 0	1,60,565	9 0	1,33,460	0 0	
" retail sale of foreign liquor	696	0 0	1,479	8 2	1,920	0 0	1,632	0 0	780	0 0	1,944	0 0	2,328	0 0	2,259	8 2	3,864	0 0	
" whole sale "	1,600	0 0	3,650	0 0	4,700	0 0	110	0 0	100	0 0	100	0 0	1,710	0 0	3,750	0 0	4,800	0 0	
" Hotel License	500	0 0	500	0 0	500	0 0	0	0 0	0	0 0	0	0 0	500	0 0	500	0 0	500	0 0	
" Dak Bungalow License	100	0 0	0	0 0	200	0 0	0	0 0	0	0 0	0	0 0	100	0 0	0	0 0	200	0 0	
" sale of Rectified Spirit	30	0 0	20	0 0	70	0 0	0	0 0	0	0 0	0	0 0	30	0 0	20	0 0	70	0 0	
" Charas	7,687	0 0	6,984	0 0	3,832	7 0	15,616	4 0	16,618	0 0	13,656	0 0	23,303	4 0	23,602	0 0	20,488	7 0	
" Opium	12,658	0 0	11,609	0 0	9,205	0 0	27,370	0 0	13,533	8 0	16,030	0 0	39,428	0 0	26,152	8 0	25,235	0 0	
Excise duty on country liquor	37,378	7 9	19,565	6 6	30,657	10 0	89,260	0 0	76,366	4 6	89,580	0 0	1,26,638	7 9	95,931	11 0	1,20,237	10 0	
" Imported Foreign liquor	1,03,011	7 3	82,646	6 9	1,16,877	11 8	7,016	12 0	29,871	13 4	10,411	15 3	1,10,028	3 3	1,12,518	4 1	1,27,289	10 11	
" Charas	9,540	0 0	5,167	8 0	6,115	14 0	51,395	0 0	30,840	0 0	27,104	4 9	40,935	0 0	36,007	8 0	33,220	2 9	
" Opium	584	11 0	532	11 6	607	8 0	1,237	8 0	962	8 0	816	13 6	1,822	3 0	1,495	3 6	1,354	5 6	
Penalties	512	2 9	438	0 10	349	1 9	1,238	9 3	2,030	14 0	775	15 0	1,750	12 0	2,468	14 10	1,125	0 9	
Miscellaneous	226	5 0	1,208	8 0	124	5 0	95	9 3	63	1 4	47	5 0	321	14 3	1,271	4 4	171	10 0	
Total	2,12,712	12 9	1,89,798	5 9	2,20,995	9 5	2,69,879	10 6	2,76,744	1 2	2,51,720	5 6	4,82,592	7 3	4,65,542	6 11	4,72,015	14 11	

APPENDIX L.

Statement showing revenue figures under Export duty for 1980—1983.

Year.	Kashmir Province.				Jammu Province.				GRAND TOTAL.
	Ghee.	Fruits.	Potatoes.	Total.	Ghee.	Fruits.	Potatoes.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1980 ..	56,042	1,13,679	.....	1,69,721	93,662	20,610	.....	1,14,272	2,83,993
1981 ...	49,251	60,192	.....	1,09,443	93,051	15,044	.....	1,08,095	2,17,538
1982 ..	59,765	88,361	.....	1,48,126	67,817	16,563	.....	84,380	2,32,506
1983 ..	37,844	71,672	23,884	1,33,400	43,800	18,977	925	63,702	1,97,102

APPENDIX M.

Statement showing figures of revenue under Road Toll for 1980—1983.

Year.		Amount.		
		Rs.	a.	p.
1980 ..		1,24,200	5	0
1981 ..		1,72,587	9	9
1982 ..		2,18,416	10	0
1983 ..		2,52,056	11	0

APPENDIX N.

Statement showing figures of revenue under "miscellaneous" from 1980—1983.

Year.		Kashmir Province.			Jammu Province.			Total.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1980 ..		1,963	11	9½	7,755	2	0	9,718	13	9½
1981 ..		3,700	12	4½	9,137	12	9	12,838	9	1½
1982 ..		2,973	3	3	12,489	5	3	15,462	8	6
1983 ..		1,915	1	1½	11,890	0	0	13,805	1	½

APPENDIX O.

Expenditure Statement of the Customs and Excise Department for the year 1983.

Heads.				Amount.		
				Rs.	a.	p.
1.	Salaries	..	..	20,381	8	9
2.	Establishment	..	..	1,23,618	8	2
3.	Travelling allowance	..	..	13,287	3	4
4.	Temporary allowance	..	..	36,383	7	9
5.	Dearness allowance	..	..	36,223	12	5
6.	Local allowance	..	..	1,177	12	5
7.	Contingencies	..	..	19,519	0	10
8.	Postage and telegrams	..	..	4,894	2	6
9.	Rewards	..	..	1,053	5	3
10.	Excise Compensation	..	..	2,366	0	0
Total				2,58,904	13	5

APPENDIX P.

Statement showing the work done in the Superintendent and Provincial offices in respect of cases of breach of law for 1982 and 1983.

Particulars.	JAMMU PROVINCE.		KASHMIR PROVINCE.		TOTAL.	
	1982.	1983.	1982.	1983.	1982.	1983.
<i>Against Customs Employees.</i>						
Convicted in Customs office ..	14	42	.....	.....	14	42
Pending ...	9	5	.....	.....	9	5
Total	23	47	.....	.....	23	47
<i>Against General Public.</i>						
Challaned to other courts ...	31	48	12	12	43	60
Convicted in Customs office ...	851	852	171	195	1,022	1,047
Acquitted and discharged ..	94	48	51	32	145	80
Transferred ...	8	.....	.....	.....	8	.....
Pending ...	142	138	61	83	203	221
Total ...	1,126	1,086	295	322	1,421	1,408

APPENDIX Q.

Statement showing number and nature of cases instituted in Jammu and Kashmir Provinces during 1982 and 1983.

Nature of cases.	JAMMU.		KASHMIR.		TOTAL.	
	1982.	1983.	1982.	1983.	1982.	1983.
Customs smuggling	952	962	169	235	1,128	1,197
Octroi	70	57	102	67	172	124
Export of Bovine animals ...	49	27	.....	.....	49	27
Import of beef ...	1	1	.....	1	1	2
Illegal possession of liquor ...	10	1	.....	.....	10	1
Adulteration of liquor ...	14	9	.....	.....	14	9
Illegal possession of opium ...	10	11	1	4	11	15
.. cultivation of poppy ...	5	6	.....	1	5	7
.. possession of Bussa Bhang ...	1	.....	4	2	5	2
Opening of Madak Dens ...	3	4	1	1	4	5
Export of grains ...	41	19	12	6	53	25
Illegal possession of Charas ...	.....	.....	4	4	4	4
Illicit distillation ...	9	.....	2	.....	11	.....
Against employees ...	23	47	.....	.....	23	47
Breach of condition of license ...	3	2	.....	.....	3	2
Illegal sale of liquor ...	.....	6	.....	.....	.....	6
Total ...	1,198	1,152	295	321	1,493	1,473

APPENDIX R.

Statement showing number and nature of cases of Jammu and Kashmir Provinces for 1982 and 1983.

(DIRECTION OFFICE).

Particulars.	JAMMU.		KASHMIR.		TOTAL.	
	1982.	1983.	1982.	1983.	1982.	1983.
<i>Appeals against the orders of Provincial Inspectors.</i>						
Entertained and decision cancelled ..	1	2	1	1	2	3
" " " altered ..	3	4	1	....	4	4
Returned for further enquiry ..	3	2	1	3	4	5
Dismissed ..	14	7	5	4	19	11
Pending ..	5	3	2	3	7	6
Total ..	26	18	10	11	36	29

APPENDIX S.

Statement showing the work done by Revenue Officers in connection with the Customs and Excise work during 1983.

Name of Post or shop inspected.	By Governor.	By Wazir Wazarat.	By Tahsildar.	By Naib-Tahsildar.	By Settlement Commissioner.	By special Kahcharai Officer.
Kashmir Province.						
Batli Gale Customs Post.	29-3-1983	....
Chattabal Octroi Post	25-4-1983
Rambag Octroi Post	26-4-1983
Batwart Octroi Post	2-6-1983
Kohala Customs Post	31-6-1983
Behama Trade Post	7-7-1983	....	....
Dub Customs Post	19-9-1983	....	....	....
Gagribal Octroi Post	8-11-1983	....	....	....
Jammu Province.						
Country liquor shop Palai..	12-1-1983	....	....	....	....
Opium shop Palai	Do.	....	....	....	....
Charas shop Palai	Do.	....	....	....	....
Gutalian Cutoms Post	23-9-1983	....	....	....	....
Country liquor shop Kathua	2-5-1983	....	....	....	....	....
Basohli Customs Post	19-5-1983	....	....	....
Baina Guarding Post	9-6-1983	....	....	....	....
Babia Customs Post	9-8-1983	....	....	....
Pattan Gutalian	19-6-1983	....	....	....	....
Pansar Customs Post	3-2-1983	....	....	....
Kanachakh Customs Post	22-12-1983

APPENDIX T.

Statement showing the number of letters received and issued during 1982 and 1983.

Office.	Letters received.		Letters despatched.	
	1982.	1983.	1982.	1983.
Superintendent's Office ..	13,694	15,482	14,922	13,414
Inspector Kashmir's Office ..	24,069	23,772	39,494	36,562
Inspector Jammu's Office ..	39,258	44,827	27,872	29,180

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THE ADMINISTRATION REPORT

OF THE CUSTOMS AND EXCISE DEPARTMENT, JAMMU AND KASHMIR GOVERNMENT

FOR THE
First 6 months of 1984.

PART II.

CHAPTER I.

Preliminary.

The following statement shows the figures of revenue under the various heads during the first six months of 1984 comparatively with the corresponding period of the preceding year :—

Periods.	Customs (Import).	Customs (Export)	Octroi.	Road Toll.	Excise.	Profits from sale of Exoisable articles.	Miscellaneous.	Rasum charged on export of minor forest products in Muzaffarabad Division.	Total.	REMARKS.
First six months (Baisakh to Assuj 1983)	*17,32,012	95,227	1,24,897	1,41,403	1,78,679	22,889	7,069	....	23,02,176	*Including the duty realised in Ladakh at 2 per cent. <i>ad valorem</i> on imports from Tibet.
First six months (Baisakh to Assuj 1984)	*18,74,512	1,38,042	1,44,548	1,57,627	1,71,137	25,738	4,561	1,431	25,17,596	

2. Excepting the Excise and Miscellaneous, all the heads evince an increase. The rise under Import duty has been contributed to by Cotton goods (+6,300), Drugs (+5,500), Grains (+8,800) Petroleum (+14,500), Metals (+5,400), Salt (+60,000), Tobacco (+17,400), Snuff (+8,000), Woollen goods (+24,300) and Miscellaneous (+46,700).

This rise has, however, been accompanied by a fall in Turmeric (—5,800), Liquors (—11,000), Sugar (—13,200) and Tea (—27,500). No explanation can be offered for these variations, as it is very difficult to trace the fluctuations of trade during so short a period of time.

3. The increase in the receipts under Export duty appears in all the three articles, which are subjected to this tax; *viz.* Ghee (+10,100), Fruits (+24,900) and Potatoes (+5,400).

4. Octroi receipts have improved on account of an increased import within the Municipal towns of Fruits (+7,800), Sheep and goats (+3,400), Oils (+3,600) and Timber (+3,100).

5. Road toll has advanced in consequence of the increased traffic in motor vehicles.

6. The Excise receipts have suffered on account of the fall on the whole, in the bids received for the vend privileges for the whole year 1984, the half of which has been included in these figures.

7. The profits from sales of Excisable articles have increased because of the larger consumption of liquor and opium.

8. The fall under Miscellaneous cannot be explained as the head includes the receipts from uncertain sources, such as fines, confiscations etc.

CHAPTER II.

Administration.

I. GENERAL.

9. *Charge of the Department.*—Rai Bahadur Pandit Amar Nath Purbi continued in charge of the Department throughout the half year. Lala Har Bhagwan, Inspector of Customs & Excise Kashmir was, however, transferred to Jammu and Lala Tulsi Ram, Inspector Customs and Excise to Kashmir in Jeth 1984.

10. *Export of Grains.*—The prohibition in respect of the export of grains, mentioned in the first part of this report continued in force.

11. *Thefts.*—There was only one case of theft reported during the period in which an amount of Rs. 14-6-6 from Government money was stolen at the Satwari Customs Post. The matter is under investigation with the Police Department.

12. *Departmental Examination.*—The Departmental Examination of Assistant Inspectors, Mahaldars and candidates for these grades of service were duly held at the following centres and dates. The examination for the post of Deputy Inspectors was, however, not held for want of candidates for it.

Examinees.	Centres.	Date.	Supervisor.
Assistant Inspectors.	Jammu and Srinagar.	21st and 22nd Har 1984.	Inspectors Jammu & Kashmir.
Mahaldars.	Jammu, Mirpur and Kathua for Jammu and Srinagar and Domel for Kashmir.	31st and 32nd Sawan 1984.	Inspectors of Jammu and Kashmir, Wazir Wazarats Mirpur, Kathua and Muzaffarabad assisted by the Deputy Inspectors of the Division concerned.

The result of these examinations has not yet been announced.

13. *Illicit Distillation.*—The cases of illicit distillation detected during the half year are given below :—

Serial No.	Cases as instituted.	Description.	Disposal.
1	L. Brij Lal, Assistant Inspector <i>versus</i> Phagu, Santu etc. of Bishnah.	Illicit Distillation.	Under Judicial inquiry.

Serial No.	Cases as instituted.	Description.	Disposal.
2	L. Brij Lal, Assistant Inspector <i>versus</i> Sohnu of Rathana.	Illicit Distillation.	Under Judicial inquiry.
3	M. Mohammad Khan, Deputy Inspector <i>versus</i> Kani of Raipur, Satwari.	Do.	Accused convicted and punished with one week's imprisonment and a fine of Rs. 50.
4	M. Mohammad Khan, Deputy Inspector <i>versus</i> Kharku of Raipur, Satwari	Do.	Accused convicted and punished with 3 months' imprisonment.
5	L. Brij Lal, Assistant Inspector and M. Prithi Chand and Munshi Shahab Din, Deputy Inspector Police <i>versus</i> Chandu, and Faqir Charak of Abtara Chak.	Do.	Under Judicial inquiry.
6	M. Mohammad Khan, Deputy Inspector <i>versus</i> Moti Ram Sarasti of Nepal.	Do.	Do.

14. *Tawi Mahal*.—To avoid congestion of traffic at Tawi Mahal as well as to pass goods and passengers through Customs as quickly as possible, an addition of one Deputy Inspector 3rd grade, 3 Mahaldars (one of each grade) as also of one auditor of Rs. 20 to deal with the Railway receipts at the Mahal and four peons, was sanctioned during the half year. It is hoped that this addition to the strength of the staff will help the trading public and travellers, to pass through Customs without much waiting.

15. *Allowances*.—The Sub-Post Master of Sanwal has been granted an allowance of Re. 1 per month for supply of Inland Postal Parcel lists.

The Moharrir of Karnah Tehsil has also been granted an allowance of Rs. 3 per month, for doing the parcel work on behalf of this Department.

16. *Exemptions*.—On account of a paucity of food grains, grains upto a maximum quantity of 5 maunds, imported individually into the Mirpur and Bhimber Tehsils was exempted from payment of import duty. This concession came into force at the end of Har 1984, but was withdrawn in the case of Mirpur Tehsil at the end of Bhadun 1984, where the situation had eased by that time. Bhimber Tehsil, however, is still enjoying it.

17. *Railway Out-Agency*.—594 parcels were imported through the Havelian Railway Out-Agency during the half year. It appears that the Agency is trying its best to regain lost ground.

18. *Poonch Rasum*.—No change was introduced in the system in vogue for the collection of Poonch Rasum, Banwaziri, Kahcharai and Rafting fees.

19. *Audit of Accounts*.—The orders of the Government for the transfer of the audit work of this Department to the Accountant-General have been carried into execution. This work is now being carried on in the two Inspectorates by the Auditors of this Department under the supervision of a Superintendent and an Examiner, deputed by the Accountant-General for each of the two offices.

20. *Disciplinary Action*.—The sub-joined table indicates the disciplinary action taken against the employees of the Department for various faults observed in the discharge of their duties :—

Serial No.	Disciplinary action.	Deputy Inspectors.	Assistant Inspectors.	Mahaldars.	Menials.	Clerks.
1	Dismissed ..	....	....	....	....	..
2	Fined ..	....	16	72	55	20
3	Degraded ..	1	1	5	....	1
4	Suspended ..	....	....	3	1	..

21. *Retirements, etc.*—The following figures show the number of employees who were retired or who resigned the appointments during this period :—

Particulars.	Deputy Inspectors.	Assistant Inspectors.	Mahaldars.	Menials.	Olerks.
Resigned ..	....	....	1	6	1
Retired ..	1	1	1	....	1
Died ..	....	....	3	2	....

II. CUSTOMS.

22. *Tariff*.—No change was introduced into the Customs Tariff during the half year.

23. *Inland Postal Parcels*.—The following statement shows the receipts from the assessment of the imports by Inland Parcel Post during the half year under report, as compared with the first half year 1983 :—

Province.	First six months of 1983.	First six months of 1984.
Jammu ...	6,862	5,637
Kashmir ...	35,818	32,260
Total ...	42,680	37,897

The receipts have decreased.

The arrangement for the realizations from this source continued in force unchanged. The proposals for improving the system are still being considered.

24. *Foreign Parcels*.—The receipts credited by the British Government on account of the duty charged through the Postal Department on imports by Foreign

Parcel Post are shown in the table given below comparatively with those of the corresponding period of the preceding year. :—

Province.		First six months of 1983.	First six months of 1984.
Jammu	...	1,725	4,178
Kashmir	...	18,970	25,215
Total		20,695	29,393

The income has appreciably increased and is expected to continue rising along with the trade in bond.

25. *Gutalian Exemption.*—Exemption of goods imported into Poonch *via* Gutalian Ferry remained in force as before. The remissions allowed during the half year under report amounted to Rs. 15,839 as compared with Rs. 9,636 of the corresponding period of 1983. This increase is attributed to the facilities which the Mirpur-Chechian wheeled traffic and Mirpur-Kotli road have afforded to the trade and traffic in this Illaqa.

26. *Poonch Rasum.*—Rs. 21,306 were collected on account of Poonch Rasum during the half year against Rs. 31,412 of the first six months of 1983. This levy is likely to continue to decline as traffic *via* Kohala is expected to be diverted more and more to Garhi Habib-Ullah and Banihal Cart roads.

27. *Frontier Patrols.*—The number of cases detected by the patrolling establishment on the frontier in the two Provinces is shown below, comparatively with that of the first half of 1983 :—

Provinces.		1983.	1984.	Difference.
Jammu	...	235	240	+5
Kashmir	...	8	10	+2
Total		243	250	+7

The work of the Patrols appears to be satisfactory.

III. OCTROI.

28. *Tariff.*—Octroi Tariff was revised and rates generally enhanced in Srinagar. The Tariff in force in the Jammu town, however, underwent no change, beyond the usual annual revision of the valuations of the articles liable to the tax *ad valorem*.

29. *Collection Charges.*—For the collection of Octroi 15 per cent. of the receipts used to be deducted from the totals as collection charges, and credited to this Department. The Government has, however, ordered that only 10 per cent.

be deducted on this account in future. This order came into effect during this half year.

30. *Patrols.*—The following are the cases caught by the patrols of the Jammu and Srinagar towns as compared with 1983 :—

Towns.		First half of 1983.	First half of 1984.	Difference.
Jammu	...	5	12	+7
Srinagar	...	23	31	+8
Total	...	28	43	+15

The work is satisfactory. The addition of a man to the Jammu town Patrol in Poh 1983 appears to have improved matters to some extent.

IV. ROAD TOLL.

31. *Road Toll.*—The arrangements for the levy of this toll remained unchanged.

V. EXCISE.

32. *Poppy Cultivation.*—1,967 kanals and 7 marlas of land were brought under poppy cultivation during this half year, out of which only 1,064 kanals and 8 marlas matured, yielding 17 maunds 39 seers and 9 chataks of raw opium in all. It appears that Zamindars were afraid of extending the cultivation any further in consequence of their failures in the preceding years. In 1983 they had cultivated 2,893 kanals and 17 marlas from which only 1,753 kanals and 15 marlas had matured giving 20 maunds 18 seers 15½ chataks of opium. This curtailment in the area of cultivation, however, appears to have been beneficial to them in as much as the produce this time has been proportionately larger as well as of better quality. This contraction in the cultivation may also partly be due to the fact that the cultivation amongst Zamindars who can not handle it efficiently is being discouraged.

33. *Opium Produce.*—The whole of the produce of opium amounted to 17 maunds 39⅞ seers, all of which was purchased by the Excise Department for Rs. 5,535-8-4½ at Rs. 7-11-3 per seer at an average.

34. *Purchase of Charas.*—No supply of Charas was obtained during the half year.

35. *Excise Warehouse.*—The warehouses at Srinagar and Jammu were inspected by the Inspectors of Kashmir and Jammu on 2nd Jeth 1984 and 2nd Har 1984, respectively.

36. *Profits from Excisables.*—The figures of profits realized from the sale of excisable articles for the first half of 1983 and 1984 are shown in the following table :—

First six months.	Opium.	Country liquor.	Charas.	Total.
1983 ...	21,424	1,389	76	22,889
1984 ...	26,179	1,272	87	22,538

The fluctuations in these receipts follow the fluctuation in consumption of these articles which have been explained elsewhere.

37. *Excise Auction.*—The vend privileges for the whole year of 1984 were as usual sold in 1983. The figures given below represent one half of these bids :—

Excisable articles.	JAMMU.		KASHMIR.		TOTAL.	
	One half of 1983.	One half of 1984.	One half of 1983.	One half of 1984.	One half of 1983.	One half of 1984.
Country liquor ..	44,112	44,620	23,630	19,634	67,742	64,254
Foreign „ ..	972	900	960	918	1,932	1,818
Charas ..	8,328	7,506	1,972	1,991	10,300	9,497
Opium ..	8,040	5,754	4,660	4,666	12,700	10,420
Total ..	61,452	58,780	31,222	27,209	92,674	85,989

In Jammu a keen competition amongst bidders kept up the figures of the last year, but in Kashmir, this element being absent, and the bidders apprehending a fall in consumption on account of the head-quarters of the Government offices being permanently fixed at Jammu, the decrease shown above was inevitable.

Foreign liquor shows only a slight decrease in both the Provinces.

Charas and opium have both declined as a whole. The decrease is general, excepting Charas in Kashmir, which has slightly improved. In view of the steady fall in the consumption of these drugs, during the past years, the bidders were naturally disinclined to offer better prices. So long as the means of illicit supply of these drugs are not completely suppressed, no improvement can reasonably be looked for in this direction.

38. *Excise Shops.*—The liquor shop at Bijbehara has been abolished as its existence was not justified by the sales effected at the shop.

39. *Consumption.*—The figures shown below indicate the consumption of the excisable articles during the half year as compared with the first half of 1983.

	JAMMU.			KASHMIR.			TOTAL.		
	Country liquor in L. P. gallons.	Opium.	Charas.	Country liquor in L. P. gallons.	Opium.	Charas.	Country liquor in L. P. gallons.	Opium.	Charas.
First half year.									
1983	6,006	Mds. s. c. 4 7 0	Mds. s. c. 6 10 12	2,233	Mds. s. c. 2 22 0	Mds. s. c. 1 29 0	8,239	Mds. s. c. 6 29 0	Mds. s. c. 7 39 12
1984	5,772	5 30 0	6 0 0	2,748	3 7 1	1 32 0	8,520	8 37 1	7 32 0

The consumption of country liquor has increased on the whole. The rise appears in Kashmir, while there is a fall in Jammu, which may be due to an

increase in illicit traffic. Opium has increased in both the Provinces. This is attributed to a fall in illicit stuff in consequence of certain restrictions imposed on the lancing of poppy heads in Bhadarwah. The consumption of Charas is steady. In Jammu it has gone down by eleven seers and in Kashmir it has risen by three seers. The fluctuations are insignificant.

40. *Incidence.*—The incidence of consumption as also that of excise taxation per mille of population is represented by the figures cited below :—

First half of the year.	Country liquor in London proof gallons.			Drugs in Tolas.			Taxation in Rupees.		
	Jammu.	Kashmir.	Total.	Jammu.	Kashmir.	Total.	Jammu.	Kashmir.	Total.
1983	5	1·6	3·3	26·8	9·2	18·0	90·8	37·0	63·9
1984	4·5	1·9	3·2	30·0	11·3	20·7	90·5	36·0	63·2

Variations in these figures are due to the causes explained under consumption.

41. *Gilgit arrangements.*—The Departmental arrangements for the supply of excisable articles in Gilgit continued as before. The subjoined table shows the figures of receipts from the sales in that District during the half year as compared with the first six months of 1983 :—

First half of the year.	LIQUORS.		OPIUM.		TOTAL.		Gross Total.
	License fee.	Duty.	License fee.	Duty.	License fee.	Duty.	
1983	367	1,059	377	13	744	1,072	1,816
1984	474	1,141	176	6	650	1,147	1,797

The receipts under liquors have improved satisfactorily, but those for opium have gone down. The decrease is imputed to the secret import of foreign opium. It is not clear from where and how the foreign opium finds its way into Gilgit. The Wazir-i-Wazarat of Gilgit will be addressed about it, with a view to see if any measures cannot be adopted to guard the State Revenue against this menace.

42. *Excise Shops and Revenue.*—Appendix A indicates the number of Excise shops, and the amount of Excise Revenue realised during the half year and Appendix B their names and localities.

CHAPTER III.

Trade, Revenue and Expenditure.

43. *Trade*.—A report on the Trade of the State has been separately issued which may be consulted for detailed information as to the figures of Imports and Exports during the half year under report.

The following figures represent the total imports and exports into and from the Jammu and Kashmir Provinces, during the first six months of 1984, as compared with the corresponding periods of the preceding two years :—

Province.	Import or Export.		First half of 1982.	First half of 1983.	First half of 1984.
Kashmir	Import	{ Quantity ..	4,45,206	5,23,487	5,94,406
		{ Value ..	73,22,266	81,14,545	88,23,941
	Export	{ Quantity ..	6,49,228	9,09,727	12,84,059
		{ Value ..	67,74,659	68,01,563	81,18,433
Jammu	Import	{ Quantity ..	2,50,282	2,78,822	3,39,255
		{ Value ..	73,64,873	83,33,601	91,72,465
	Export	{ Quantity ..	14,65,303	10,11,290	8,15,589
		{ Value ..	64,38,350	44,31,921	27,04,031
Total	Import	{ Quantity ..	6,95,488	8,02,309	9,43,661
		{ Value ..	1,46,87,139	1,64,48,146	1,79,96,406
	Export	{ Quantity ..	21,14,531	19,21,019	20,99,648
		{ Value ..	1,32,13,009	1,12,33,484	1,08,22,464
GRAND TOTAL		{ Quantity ..	28,10,019	27,23,328	30,43,309
		{ Value ..	2,79,00,148	2,76,41,630	2,88,18,870

Taking both imports and exports collectively, trade has advanced considerably. Imports have increased in volume as well as in value. Exports have improved in quantity, but suffered a depression in value due to larger exports of timber and Kankar and a fall under Treasure.

The same arrangements for the collection of trade statistics in and out of the State during the half year remained in force as before.

44. *Bonded Imports*.—The realizations of customs duty on the goods imported in bond during the half year are shown in the statement appended,

comparatively with those of the first six months of 1983 :—

Posts of attestation.	First six months of 1983.	First six months of 1984.
Srinagar ..	4,59,445	4,87,588
Domel ..	1,02,974	69,870
Jammu ..	2,30,328	2,84,265
Dal Mahmood ..	20,001	23,084
Kathua ..	2,084	3,400
Total ..	8,14,832	8,68,407

The receipts have improved on the whole. Domel has, however, a fall which is due partly to the diversion of Kashmir traffic to the Banihal Cart Road and partly to the settlement of such cases at Srinagar instead of Domel, in large numbers. With the advance in trade in general this section of trade is bound to prosper. The articles which contributed to the receipts quoted above are enumerated in detail in an appendix to the trade report for the half year.

2. REVENUE.

45. *Customs Import.*—Appendix C gives the total receipts under this head during the half year, as compared with the corresponding period of the previous year and appendix D and E the chief articles the import of which has brought in the bulk of the revenue.

The receipts have on the whole advanced well. There is a slight falling off in Kashmir, but Jammu has a large increase.

A part of the Kashmir traffic seems to have been diverted to the Banihal Cart road, as is clear from the variations under Cotton goods, Sugar and Tea in the two Provinces.

The increase which appears in Jammu occurs in Cotton goods (+33,000), Grains (+8,800), Petroleum (+7,600), Salt (+6,200), Sugar (+18,000), Tea (+46,000), Tobacco (+79,000) and Miscellaneous (+25,000).

The fluctuations in the receipts of the Kashmir Province are markedly visible in Petroleum (+69,000), Metals (+7,000), Salt (+52,000), Tobacco (+9,500), Snuff (+8,000), Woollens (+25,700), Miscellaneous (+21,000), Cotton goods (—27,000), Liquors (—11,000), Turmeric (—3,000), Sugar (—31,200) and Tea (—73,500).

46. *Octroi.*—Appendix F shows the total realizations under Octroi and appendices G and H give in detail the articles that have chiefly contributed to these receipts in the two Municipal towns of the State.

Both towns have done well. The rise, however, is more conspicuous in Srinagar as a result of the enhancement of the rates of Octroi enforced in Sawan 1984.

The increase in Srinagar has mainly been contributed by Ghee (+1,100), Rice and Flour (+1,700), Fruits (+4,600), Sheep and goats (+3,700), Oils and Oil-seeds (+4,300) and Timber (+4,300). Raw grains, however, suffered by

Rs. 5,800 on account of a smaller import by the State Granaries, evidently due to the paucity of the crop in the preceding year.

The rise in Jammu appears in Ghee (+300), Fruits (+3,700) and Milk (+400) and the fall in Rice and Flour (—200), Sheep and goats (—300), Oil and Oil seeds (—700), Timber (—1,200) and Bricks (—200).

For the improvement in receipts a better fruit crop is chiefly responsible. As regards the items that have suffered, Bricks and Timber depressed as the tightness of the money market discouraged constructional activities and Oil and Oil-seeds lost by the introduction of the system of form (b) (Export certificate).

47. *Excise*.—Heavy items of decrease under Excise, as will appear from the perusal of appendix K are, the duty on imported liquors and the license fees for the sale of opium.

The fluctuations which the various sub-heads evince in comparison with the corresponding period of 1983 are explained below :—

I. KASHMIR.

	Rs.
1. License fee for country liquor ...	—4,000
2. „ „ „ Foreign „ ...	—2,000
3. „ „ „ Charas ...	+19
4. „ „ „ Opium ...	—200
5. Duty on country liquor ...	+3,100
6. „ „ imported „ ...	—44,500
7. „ „ Charas ...	+500
8. „ „ Opium ...	+93
9. Miscellaneous and penalties ...	—138

For reasons for the variations against 1 to 4 para. 37 of Chapter II may be referred.

(5) The increase is apparently due to increased consumption.

(6) The fall is imputed to a decrease in the import of foreign liquors on account of the imports of the year 1983 having been excessive. This left a surplus in the market which restricted the demand of supplies during the half year.

(7 & 8) The increase has been caused by a slight increase in consumption as indicated in para. 39, Chapter II.

(9) No explanation can be offered as the item consists of receipts from an uncertain source.

II. JAMMU.

	Rs.
1. License fees for country liquor ...	+2,500
2. „ „ „ Foreign „ ...	—72
3. „ „ „ Charas ...	—800
4. „ „ „ Opium ...	—6,800
5. Duty on country liquor ...	—452
6. „ „ foreign „ ...	+700
7. „ „ Charas ...	+574
8. „ „ Opium ...	+138
9. Miscellaneous and penalties ...	—91

For the causes responsible for the fluctuations against 1 to 4 para. 37 of Chapter II may be consulted.

(5) A decrease in consumption is the cause of the fall.

(6) Increased import has brought in the rise, which, however, is not large enough to call for remarks. It may have been caused by the ordinary fluctuations of trade.

(7) & (8) The consumption having improved, the increase was inevitable.

(9) This calls for no remarks as explained in the case of Kashmir above.

48. *Export Duty*.—Appendix L shows the receipts from the levy on exports. There is an all round increase under this head. The fruit crop in both Provinces was good and the demand for Ghee in the Punjab has begun to revive, as the vegetable Ghee is falling into disfavour. The levy on the export of Potatoes was enforced from Har 1983, so that during the first six months of 1983 it was not levied during the earlier months, whereas in 1984 it remained in operation throughout the period. Hence the increase in this item.

49. *Road Toll*.—Appendix M exhibits the realizations under Road Toll. There is an increase of Rs. 16,224 which is ascribed to the increase in the growing traffic in motor vehicles and to an improvement in the import of Salt and the export of Fruits.

50. *Miscellaneous*.—Appendix N shows the miscellaneous income of the Department. It has declined by Rs. 2,508. The decrease appears in both Provinces. The fluctuations under this head cannot, however, for obvious reasons be explained.

51. *Forest Check Chowkis*.—An amount of Rs. 1,431 was realized as Rasum on the export of minor products of the forests at Kohala and Muzaffarabad and taken credit of as the income of the Department during the half year.

52. *Other Receipts*.—The realizations made on behalf of other Departments during the half year are shown in the appended table comparatively with the corresponding period of the preceding year :—

Serial No.	Head of Account.	First six months of 1983.	First six months of 1984.	Difference.
1	Poonch Rasoom ...	31,412	21,306	—10,106
2	Banwaziri ...	604	660	+56
3	Kahcharai ...	4,641	3,860	—781
4	Rafting Fees ...	280	275	—5
	Total ...	36,937	26,101	—10,836

(1) Larger imports *via* Ramkote and Banihal Cart road reduced the income under Poonch Rasum, as pointed out elsewhere.

(2) The rise is much too small to call for an explanation.

(3) The number of goats in the valley is reported to be on the decline.

(4) This is an ordinary fluctuation and calls for no remarks.

53. *Revenue in toto.*—The total earnings of the Department during the half year under report amounted to Rs. 25,19,400 (round) against Rs. 23,03,000 (round) of the corresponding half year of 1983. Adding the collections effected on behalf of other Departments, as well as the sums remitted under exemptions, the gross receipts of the Department should stand at Rs. 26,39,000 (round) against Rs. 23,86,092 (round) of the first half of the preceding year.

54. *Expenditure.*—Appendix O exhibits the figures of expenditure allowed for the maintenance of the Department during the half year, which amounted to Rs. 1,23,244 in all. Deducting Rs. 1,065 on account of the collection charges of Poonch Rasum, recoverable from Poonch, the net expenditure incurred by the Government, would come to Rs. 1,22,179 only, for a revenue amounting in the aggregate to Rs. 23,74,849, deducting Octroi for which the collection charges are paid by the Municipalities. This expenditure gives an incidence of 5·2 per centum. If the realizations for other Departments and remissions under exemptions are taken into account, the incidence would fall to 4·9 only. Considering the nature of the sources of the revenue which the Department has to realize, its employees are obviously much too low paid, as has been repeatedly pointed out in the reports of the previous years. The scheme for revising the scale of pays allowed at present is, however, under the consideration of the Government.

CHAPTER IV.

Miscellaneous.

55. *Exemptions.*—The remissions of duty allowed under Customs, Octroi and Road Toll in favour of privileged persons and the Government as well as the Imperial Departments are given below comparatively with those of the first half of 1983 :—

Heads.	JAMMU.		KASHMIR.		TOTAL.	
	First six months 1983.	First six months 1984.	First six months 1983.	First six months 1984.	First six months 1983.	First six months 1984.
Customs ...	61,460	48,365	11,522	33,220	72,982	81,585
Octroi ...	...	46	906	94	906	140
Road Toll ...	...	...	10,037	11,824	10,037	11,824
Total ...	61,460	48,411	22,465	45,138	83,925	93,549

There is on the whole an increase in the remissions. In the case of Jammu, there is a fall, which is imputed to the decrease in Departmental imports on account of restricted Budget grants at their disposal. The increase in Kashmir, which is very large, is attributed to the visits of a larger number of Government Guests to the valley during this period.

56. *Refunds.*—The refunds granted during the half year were as follows :—

Heads.	Jammu.	Kashmir.	Total.
Customs ...	4,439	1,795	6,234
Octroi ...	8	2,137	2,145
Road Toll ...	...	20	20
Excise ...	...	10	10
Poonch Rasum ...	...	85	85
Export Duty ...	60	2	62
Total ...	4,507	4,049	8,556

Refunds allowed under Octroi in the case of transit goods, which passed through the town of Srinagar amounted to Rs. 31,926. No refunds were made on this account in Jammu.

57. *Shortage in assessment.*—An amount of Rs. 1,912-7-0 was realised, and duly credited into the Government Treasury on account of shortages in assessments by Mahaldars, which were detected in the course of audit in the Inspectorates during the half year. Rs. 601-7-0 were recovered in Kashmir and Rs. 1,311 in Jammu.

58. *Tours.*—The Superintendent remained on tour for 27 days, the Inspector Jammu for 69 days, and the Inspector Kashmir for 24 days.

59. *Breach of Law.*—Appendices P and Q show in detail the cases of infringements of the Departmental Regulations dealt with at the Inspectorates and appendix R the work done in disposing of appeals in the Direction office of the Department, during the half year, as compared with the first six months of 1983.

60. *Inspections by Revenue Officers.*—No inspection visit is reported to have been paid to any Customs Post or Excise shops, during the half year, by the officers of the Revenue Department, excepting that paid to Kail and Ratigali Chowkis by the Naib-Tehsildar of Karnah.

61. *Office work.*—Appendix T shows the number of communications received in and issued from each of the three offices of the Department during the half year, as compared with the corresponding half of 1983.

62. *Buildings.*—No constructional work for the Department was executed during the half year owing to a lack of funds.

(Sd.) A. N. PURBI,

SUPERINTENDENT CUSTOMS AND EXCISE,

His Highness' Government, Jammu and Kashmir.

APPENDIX A.

Statement showing the number of Excise shops and Excise revenue of Kashmir and Jammu Provinces, for the first 6 months of 1983 and 1984.

[illegible]

APPENDIX B.

*Statement showing the No. of Excise shops during the first half of 1984
in Jammu and Kashmir Provinces.*

Province.	Area.	Names of shops and their localities.	Privileges held.	REMARKS.
Jammu	Jammu Town	Phalla Amb	Foreign and Country liquor.	
Do.	Do.	Tawi	Country liquor.	
Do.	Do.	Pacca Danga	Opium and Charas.	
Do.	Do.	Gummat	Do. do.	
Do.	Do.	Messrs Ram Sarn Dass Malhotra & Bros.	Licensee of Foreign liquor, Methylated Spirit, Morphia Drugs and Rectified Spirit.	
Do.	Do.	Messrs Bihari Lal Batra and Bros., Jammu.	Methylated Spirit.	
Do.	Tahsil Jammu	Shama Chak	Opium and Charas.	
Do.	„ Ranbirsinghpura	Ranbirsinghpura	Country liquor, Opium and Charas.	
Do.	„ Samba	Samba	Do. do. do.	
Do.	Do.	Purmandal	Opium and Charas.	
Do.	Akhnur	Akhnur	Country liquor, Opium and Charas.	
Do.	Do.	Chhanni	Do. do. do.	
Do.	Tahsil Karulup	Karulup	Do. do. do.	
Do.	Udhampur	Udhampur	Do. do. do.	
Do.	Batote	Batote	Do. do. do.	
Do.	Ramnagar	Ramnagar	Do. do. do.	
Do.	Ramban	Ramban	Do. do. do.	
Do.	Do.	Banihal	Do. do. do.	
Do.	Kishtwar	Kishtwar	Do. do. do.	
Do.	Do.	Doda	Do. do. do.	
Do.	Riasi	Riasi	Do. do. do.	
Do.	Do.	Katra	Opium and charas.	
Do.	Rajouri	Rajouri	Country liquor, Opium & Charas.	
Do.	Do.	Thana	Do. do. do.	
Do.	Do.	Nowshera	Do. do. do.	
Do.	Mirpur	Mirpur	Country liquor, Opium, Charas and Methylated Spirit.	
Do.	Kotli	Kotli & Seri	Country liquor, Opium & Charas.	
Do.	Bhimber	Bhimber	Do. do. do.	
Do.	Do.	Chhamb	Do. do. do.	
Do.	Kathua	Kathua	Do. do. do.	
Do.	Hiranagar	Hiranagar	Do. do. do.	
Do.	Basohli	Basohli	Do. do. do.	
Do.	Do.	Billawar	Do. do. do.	
Do.	Do	Ramkot	Do. do. do.	
Do.	Divisional Engineer, Udhampur.	Udhampur Dak Bungalow.	Foreign liquor.	
Do.	B. C. Road, Udhampur,	Kud Dak Bungalow	Do.	
Do.	Do.	Batote do.	Do.	
Do.	Do.	Ramban do.	Do.	

APPENDIX B.—(continued).

Province.	Area.	Names of shops and their localities.	Privileges held.	REMARKS.
Jammu ..	B. C. Road Udhampur.	Ramsu Dak Bungalow	Foreign liquor.	
Do.	Do. ..	Banihal do. ..	Do.	
Do.	Do. ..	Munda do. ..	Do.	
Do.	Do. ..	Khanabal do. ..	Do.	
Do.	Do. ..	Jammu do. ..	Do.	
Kashmir ..	Srinagar Town ..	Maisuma ..	Foreign liquor on license.	
Do.	Do. ..	Maharaj Bazar ..	Charas and Opium.	
Do.	Do. ..	Maisuma ..	Country liquor.	
Do.	Do. ..	Haba Kadal ..	Charas and Opium.	
Do.	Do. ..	Tashwan ..	Country liquor, Charas and Opium.	
Do.	Do. ..	Zaina Kadal ..	Country liquor.	
Do.	Do. ..	Ali Kadal ..	Charas and Opium.	
Do.	Pahar Range ..	Rampur ..	Country liquor, Charas and Opium.	
Do.	Do. ..	Uri ..	Do. do. do.	
Do.	Do. ..	Chinari ..	Do. do. do.	
Do.	Do. ..	Garhi ..	Do. do. do.	
Do.	Do. ..	Domel ..	Do. do. do.	
Do.	Do. ..	Muzaffarabad ..	Do. do. do.	
Do.	Do. ..	Ramkote ..	Do. do. do.	
Do.	Do. ..	Kohala ..	Country liquor.	
Do.	Maraj Range ..	Anantnag ..	Country liquor, Charas and Opium	
Do.	Do. ..	Shopyan ..	Do. do. do.	
Do.	Do. ..	Pahalgam ..	Do. do. do.	
Do.	Do. ..	Bawan ..	Charas and Opium.	
Do.	Kamraj Range ..	Baramulla ..	Country liquor, Charas & Opium.	
Do.	Do. ..	Sumbal ..	Do. do. do.	
Do.	Do. ..	Sopore ..	Do. do. do.	
Do.	Do. ..	Bandipura ..	Do. do. do.	
Do.	Do. ..	Gulmarg ..	Do. do. do.	
Do.	Do. ..	Tullamulla ..	Charas and Opium.	
Do.	Lolab ..	Langet ..	Country liquor, Charas and Opium	
Do.	Srinagar ..	Messrs. Mathra Dass & Sons, Srinagar and Gulmarg.	Off Licensee.	
Do.	Do. ..	Messrs. Tika Lal and Sons, Srinagar and Gandarbal,	Do.	
Do.	Do. ..	Messrs. Jawahir Lal and Sons, Srinagar, Gulmarg, Pahalgam & Gandarbal.	Do,	
Do.	Do. ..	Messrs. Pestonjee & Co., Srinagar and Gulmarg.	Do.	
Do.	Do. ..	Messrs. Nedou and Sons, Srinagar and Gulmarg	Hotel license.	

APPENDIX B.—(concluded).

Province.	Area.	Names of shops and their localities.	Privileges held.	REMARKS.
Kashmir ..	Srinagar ..	Messrs. S. N. Channa & Sons, Srinagar, Gulmarg and Gandarbal.	Off Licensee.	
Do.	Do. ..	Messrs. Cock Burns Agency, Srinagar, Gulmarg & Pahalgam.	Do.	
Do.	Do. ..	Messrs. Sunder Dass Bhasin, Gulmarg.	Do.	
Do.	Do. ..	Messrs. Kashmir General Agency, Srinagar.	Do.	
Do.	Srinagar Town ..	Messrs. Ram Sarn Dass, Srinagar.	Do.	
Do.	Do. ..	Messrs. Mohan Brother and Co., Srinagar.	Do.	
Do.	Do. ..	Mr. Puri, Srinagar ..	Cinema license.	
Do.	Baramulla ..	Divisional Engineer, J. V. Road.	Off Licensee.	
Do.	Do. ..	St. Joseph's Dispensary, Baramulla.	Rectified Spirit.	
Do.	Srinagar Town ..	The Manager Popular Dispensary.	Do.	
Do.	Do. ..	Dr. Jaswant Singh ..	Do.	
Do.	Do. ..	Chana Medical Stores ..	Do.	
Do.	Do. ..	Ram Sarn Dass Malhotra	Do.	
Do.	Do. ..	The Veterinary Dispensary	Do.	
Do.	Do. ..	Messrs. W. Lambert, Gulmarg and Srinagar.	Methylated Spirit.	
Do.	Do. ..	Messrs. Sazawal Bros. Srinagar.	Do.	
Do.	Do. ..	Messrs. Mohan Brothers & Co., Srinagar.	Do.	
Do.	Do. ..	The Channa Medical Store, Srinagar.	Do.	
Do.	Do. ..	The Imperial Medical Hall, Srinagar.	Do.	
Do.	Do. ..	Messrs. Jawahir Lal & Sons, Srinagar and Gulmarg & Pahalgam.	Do.	
Do.	Do. ..	Ram Sarn Dass Malhotra, Srinagar & Gulmarg.	Do.	
Do.	Do. ..	Sundar Das, Gulmarg.	Do.	
Do.	Do. ..	The Supdt., D. J. Z. Hospital, Srinagar.	Do.	
Do.	Do. ..	Mathra Das & Sons, Srinagar and Gulmarg.	Do.	
Do.	Do. ..	Chief Medical Officer, Srinagar.	Do.	
Do.	Do. ..	W. Lambert, Srinagar & Gulmarg,	Coca Drugs	
Do.	Baramulla ..	Dr. in-charge St. Joseph's Dispensary Baramulla	Do.	
Do.	Srinagar Town ..	Ram Sarn Dass, Srinagar	Morphia. Drugs licenses.	
Do.	Do. ..	The Bharat Chemists Co. Srinagar.	Do.	
Do.	Do. ..	W. Lambert, Srinagar and Gulmarg.	Do.	

APPENDIX C.

Statement showing Customs (Import) receipt figures for the first six months of 1983 and 1984.

Year.	Kashmir.	Jammu.	Total.
1983	11,12,863	6,16,849	17,29,712
1984	11,04,818	7,68,566	18,73,384

APPENDIX D.

Comparative Statement of duty of chief articles of import into Kashmir during the 1st half of 1984.

Serial No.	Name of Articles.	1982.	1983.	1984.	REMARKS.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Apparel	4,764 0 0	5,564 0 0	5,091 0 0	
2	Arms and ammunition	1,635 0 0	1,578 0 0	1,772 0 0	
3	Cotton raw	14 0 0	23 0 0	31 0 0	
4	Cotton piece-goods	1,88,738 0 0	1,96,643 0 0	1,69,667 0 0	
5	Drugs and Medicines not intoxicating.	10,636 0 0	10,702 0 0	7,801 0 0	
6	Turmeric	10,636 0 0	10,702 0 0	7,801 0 0	
7	All other kinds of dyes	7,980 0 0	7,217 0 0	8,306 0 0	
8	Earthenware and porcelain	584 0 0	1,969 0 0	2,250 0 0	
9	Gunny bags	465 0 0	1,565 0 0	1,229 0 0	
10	All other kinds of fruits	1,739 0 0	2,056 0 0	2,582 0 0	
11	Grain and pulses	3,259 0 0	3,823 0 0	3,527 0 0	
12	Leather (both sorts)	7,173 0 0	7,738 0 0	8,777 0 0	
13	Liquors	53,947 0 0	80,641 0 0	68,993 0 0	
14	Petroleum	29,741 0 0	28,087 0 0	34,950 0 0	
15	Metals and manufactures thereof	47,636 0 0	54,598 0 0	52,152 0 0	
16	All other kinds of oils	2,060 0 0	2,031 0 0	1,849 0 0	
17	Oilman's Stores	13,562 0 0	15,289 0 0	12,315 0 0	
18	Salt	91,849 0 0	96,186 0 0	1,49,014 0 0	
19	All other kinds of seeds	381 0 0	407 0 0	641 0 0	
20	Silk raw and manufactured	6,076 0 0	8,578 0 0	12,437 0 0	
21	Silk worm eggs	....	....	....
22	Spices	8,041 0 0	10,813 0 0	9,435 0 0	
23	Stationery	3,585 0 0	4,710 0 0	5,793 0 0	
24	Sugar	1,18,373 0 0	1,67,125 0 0	1,35,898 0 0	
25	Tea	1,36,991 0 0	1,96,308 0 0	1,22,843 0 0	
26	Tobacco	25,100 0 0	26,352 0 0	35,890 0 0	
27	Snuff	27,903 0 0	23,413 0 0	31,372 0 0	
28	Wool raw	30,739 0 0	15,261 0 0	13,511 0 0	
29	woollen goods	23,492 0 0	33,514 0 0	59,178 0 0	
30	Articles of merchandise manufactured.	68,981 0 0	79,343 0 0	1,01,072 0 0	

APPENDIX E.

Statement showing the duty recovered on chief commodities subjected to Customs in 1st half of 1984 as compared with the same period of 1983.

No.	Name of articles.	1983.	1984.	REMARKS.
1	Apparel ..	2,832	6,107	
2	Lime ..	609	486	
3	Other material ..	2,739	2,717	
4	Cotton raw ..	293	138	
5	Twist and yarn European..	893	719	
6	„ „ Indian ..	4,553	4,769	
7	Cotton piece-goods European	78,153	83,205	
8	„ „ „ Indian ..	46,751	74,785	
9	Asafoetida ..	220	264	
10	Other articles not intoxicating	12,534	15,159	
11	Turmeric ..	6,369	3,660	
12	Other dyeing material ..	4,444	4,110	
13	Cocoanuts ..	2,461	2,464	
14	Potatoes ..	1,005	487	
15	Fruits all other kind ..	8,212	8,787	
16	Wheat ..	14,915	19,979	
17	Grain and pulses ..	9,122	10,746	
18	Rice husked ..	2,854	2,179	
19	Raw crops ..	66	2,304	
20	Leather unmanufactured ..	1,902	4,254	
21	„ manufactured ..	3,528	2,312	
22	Wines ..	879	1,752	
23	Spirits ..	2,274	2,186	
24	Brass and copper ..	9,830	9,640	
25	Iron ..	19,055	14,321	
26	Other metals ..	11,636	14,906	
27	Petroleum ..	24,518	32,076	
28	Other oils ..	3,577	5,159	
29	Provisions ..	2,004	2,154	
30	Salt ..	58,779	64,986	
31	Other seeds ..	3,235	3,554	
32	Silk raw ..	3,228	....

APPENDIX F.

Statement showing the Octroi receipt figures for the 1st 6 months of 1983 and 1984.

Year.	Kashmir.	Jammu.	Total.	REMARKS.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1983	99,296 0 0	25,601 0 0	1,24,897 0 0	
1984	1,16,804 0 0	27,744 0 0	1,44,548 0 0	

APPENDIX G.

Comparative Statement showing the chief articles of Octroi for the 1st 6 months of 1984.

KASHMIR PROVINCE.

Serial No.	Name of articles.	1981.	1982.	1983.	1984.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Raw grains ..	24,616 4 7½	18,710 1 1½	23,202 3 3	17,323 8 0
2	Rice and flour ..	8,563 7 0	6,705 11 1½	8,013 8 3	9,760 15 10½
3	Milk —	1,410 14 0	1,362 8 7½	1,388 1 1½	1,334 1 6
4	Ghee ..	2,345 0 7½	1,612 0 4½	2,203 15 4½	3,339 0 4½
5	Tea ..	51 3 6	44 14 10½	72 3 3	21 5 7½
6	Fish of all kinds ..	694 1 4½	658 4 1½	678 11 9	1,098 0 9
7	Fruits ..	5,437 4 10½	6,858 1 7½	4,493 8 3	8,625 5 0
8	Oil Cakes ..	425 13 6	790 0 9	264 14 6	239 6 6
9	Sheep and goats —	11,827 12 0	12,428 0 0	13,108 4 0	16,798 10 0
10	Fowls and poultry ..	824 1 1½	641 2 7½	892 7 0	1,382 14 6
11	Oil and oil seeds ..	8,314 1 6	10,822 0 0	10,132 3 1½	14,423 13 6
12	Bricks —	2,137 12 10½	1,948 13 3	2,627 2 7½	2,980 15 3
13	Constructional stones..	1,499 14 0	1,509 9 6	1,759 13 3	2,033 15 0
14	Birch Bark ..	299 0 0	358 7 4½	100 9 10½	579 2 0
15	Skins of sheep & goats	406 8 0	405 12 9	319 5 6	288 3 6
16	Leather manufactured	895 0 6	914 7 0	1,043 13 1½	1,042 1 0
17	Blankets —	1,891 2 9	1,221 9 0	1,290 6 0	1,197 13 3
18	Char-khana Puttoo —	1,866 3 3	2,034 13 6	1,574 15 9	1,138 3 10½
19	Namdas and Gabhas ..	5,530 8 0	4,595 7½	5,477 15 0	6,035 3 4½
20	Timber —	17,159 8 3	15,453 13 9	15,102 0 0	19,409 15 6

APPENDIX H.

Statement showing duty of chief articles subjected to Octroi in Jammu Province during the 1st half of 1984, as compared with the 1st halves of the preceding three years.

Serial No.	Names of articles.	1st half of 1981.	1st half of 1982.	1st half of 1983.	1st half of 1984.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Corn ..	4,904 0 0	4,532 0 0	3,494 0 0	3,526 0 0
2	Rice ..	116 0 0	477 0 0	388 0 0	174 0 0
3	Sweet and Sugar ..	388 0 0	405 0 0	502 0 0	500 0 0
4	Milk ..	936 0 0	855 0 0	956 0 0	1,377 0 0
5	Ghee ..	3,960 0 0	4,194 0 0	4,384 0 0	4,689 0 0
6	Vegitables ..	665 0 0	656 0 0	802 0 0	1,174 0 0
7	Fruits ..	3,295 0 0	3,338 0 0	3,997 1 0	7,737 0 0
8	Oil cakes ..	106 0 0	115 0 0	567 0 0	109 0 0
9	Sheep ..	1,188 0 0	1,401 0 0	1,411 0 0	4,034 0 0
10	Lambs ..	130 0 0	203 0 0	254 0 0	333 0 0
11	Oil ..	1,067 0 0	667 0 0	1,084 0 0	408 0 0
12	Bricks ..	1,763 0 0	2,369 0 0	2,304 0 0	2,058 0 0
13	Lime ..	240 0 0	355 0 0	357 0 0	315 0 0
14	Fibres ..	157 0 0	105 0 0	122 0 0	134 11 0
15	Tobacco ..	102 0 0	133 0 0	84 0 0	71 8 0
16	Woolen piece-goods ..	30 0 0	61 0 0	52 0 0	77 0 0
17	Timber ..	1,020 0 0	1,810 0 0	1,784 0 0	585 0 0
18	Cattle Fodder ..	203 0 0	329 0 0	405 0 0	363 0 0
19	Bamboos ..	64 0 0	113 0 0	67 0 0	24 0 0

APPENDIX K.

Statement showing the figures of receipts under Excise for the 1st 6 months of 1983 and 1984.

HEADS.	KASHMIR PROVINCE.				JAMMU PROVINCE.				TOTAL.				REMARKS.
	1983.		1984.		1983.		1984.		1983.		1984.		
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	
License fee for sale of country liquor	23,630	0 0	19,647	0 0	44,112	0 0	46,620	0 0	67,742	0 0	66,267	0 0	
" " retail sale of foreign liquor	960	0 0	918	0 0	972	0 0	900	0 0	1,932	0 0	1,818	0 0	
" " whole sale " "	2,950	0 0	1,050	0 0	100	0 0	110	0 0	3,050	0 0	1,160	0 0	
" " sale of foreign liquor in Hotels	500	0 0	500	0 0	0	0 0	0	0 0	500	0 0	500	0 0	
" " " Dak Bungalows	200	0 0	100	0 0	0	0 0	0	0 0	200	0 0	100	0 0	
" " " Charas	1,972	0 0	1,991	0 0	8,328	0 0	7,523	0 0	10,300	0 0	9,514	0 0	
" " " Opium	4,669	0 0	4,466	0 0	12,665	0 0	5,868	0 0	17,334	0 0	10,334	0 0	
" " " Rectified Spirits	70	0 0	60	0 0	0	0 0	0	0 0	7	0 0	60	0 0	Included under Customs (Import) also.
Excise duty on country liquor	17,500	0 0	20,613	0 0	40,176	0 0	39,724	0 0	57,676	0 0	60,337	0 0	
" " Imported Foreign liquor	56,248	0 0	11,711	0 0	3,361	0 0	4,069	0 0	59,609	0 0	15,780	0 0	
" " Charas	4,135	0 0	4,606	0 0	12,465	0 0	13,039	0 0	16,600	0 0	17,645	0 0	
" " Opium	255	0 0	348	0 0	382	0 0	520	0 0	637	0 0	868	0 0	
Penalties	258	0 0	120	0 0	517	0 0	503	0 0	775	0 0	623	0 0	
Miscellaneous	31	0 0	78	0 0	16	0 0	36	0 0	47	0 0	114	0 0	
Total	1,13,378	0 0	66,208	0 0	1,23,094	0 0	1,18,912	0 0	2,36,472	0 0	1,85,120	0 0	

APPENDIX L.

Statement showing figures of Export duty for the 1st 6 months of 1983 and 1984.

Year.	Kashmir Province.				Jammu Province.				GRAND. TOTAL
	Ghee.	Fruits.	Potatoes.	Total.	Ghee.	Fruits.	Potatoes.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1983 ..	22,512	{ 22,469 410 }	22,877	68,268	20,501	6,502	256	27,259	95,227
1984 —	24,459	{ 44,604 1,524 }	27,638	98,225	28,668	9,252	1,452	39,817	1,38,042

APPENDIX M.

Statement showing the figures of receipts under Road Toll for the 1st 6 months of 1983 and 1984.

Year.	Amount.		
	Rs.	a.	p.
1983 ..	1,41,403	0	0
1984 ..	1,57,627	0	0

APPENDIX N.

Statement showing the receipt figures under "Miscellaneous" for the 1st 6 months of 1983 and 1984.

Year.	Kashmir Province.			Jammu Province.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1983 ..	1,346	0	0	5,723	0	0	7,069	0	0
1984 ..	1,262	0	0	3,299	0	0	4,561	0	0

APPENDIX O.

Expenditure Statement for the first six months of 1984.

Heads.			Supervision.	Inspection.	Collection and Prevention.	Opium Scheme.	Total.
1.	Salaries	—	4,000	4,233	11,284	822	20,339
2.	Establishment	—	5,239	8,139	34,624	217	48,219
3.	Travelling allowance	—	2,703	1,021	3,218	16	6,958
4.	Contingencies	—	764	1,193	3,788	90	5,835
5.	Temporary allowance	—	1,436	2,668	14,270	86	18,460
6.	Dearness allowance	—	970	1,832	17,994	....	20,796
7.	Postage and telegrams	—	....	2,196	....	....	2,196
8.	Local allowance	—	....	....	274	167	441
Total			15,112	21,282	85,452	1,398	1,23,244

APPENDIX P.

Statement showing number and nature of cases instituted in Jammu and Kashmir Provinces during the 1st 6 months of 1983 and 1984.

Nature of cases.		JAMMU.		KASHMIR.		TOTAL.	
		1983.	1984.	1983.	1984.	1983.	1984.
Customs smuggling	..	481	418	89	115	570	533
Octroi	..	28	41	28	43	56	84
Export of Bovine animals	...	13	21	....	....	13	21
Import of beef	...	1	....	1	....	2	....
Illegal possession of liquor	...	1	5	....	....	1	5
Import of prohibited intoxicating articles	....	....	....	1	....	1	....
Adulteration of liquor	...	4	6	....	....	4	6
Illegal possession of opium	...	5	2	2	3	7	5
„ cultivation of poppy	...	3	....	1	....	4	....
„ possession and smoking of Madak	...	....	....	....	....	....	....
„ possession of Bhusa Bhang	...	....	....	....	1	....	1
„ „ of Garda Bhang	...	....	....	....	3	....	3
Opening of Madak Dens	...	2	....	....	....	2	....
Export of grains	...	9	6	....	....	9	6
Illegal possession of Charas	...	....	....	1	1	1	1
Illicit distillation	...	....	5	....	....	....	5
Against employees	...	23	9	....	....	23	9
Breach of conditions of license	...	1	....	....	....	1	....
Illegal sale of liquor	...	3	5	....	....	3	5
Cases against Customs employees and general public conjointly	...	2	4	....	....	2	4
Total		576	522	123	166	699	688

APPENDIX Q.

Statement showing the work done in the Superintendent and Provincial offices in respect of cases of breach of law for the 1st six months of 1983 and 1984.

Particulars.	JAMMU.		KASHMIR.		TOTAL.	
	1983.	1984.	1983.	1984.	1983.	1984.
Against Customs employees challaned to other courts ...	21	2	.....	.....	21	2
<i>Convicted in Customs office.</i>						
Acquitted ...	.....	2	....	.....	.....	2
Pending ...	2	5	.....	.....	2	5
Total ...	23	9	.....	.....	23	9
<i>Against General Public.</i>						
Challaned to other courts ...	24	24	5	8	29	32
Convicted in Customs office ...	426	369	84	110	510	479
Acquitted and discharged ...	24	29	23	7	47	36
Transferred ...	.....	6	.....	.....	.....	6
Pending ...	69	81	11	41	80	122
Total ...	543	509	123	166	666	675

APPENDIX R.

Statement showing number and nature of cases of Jammu and Kashmir Provinces for the 1st six months of 1983 and 1984.

(DIRECTION OFFICE)

Particulars.	JAMMU.		KASHMIR.		TOTAL.	
	1983.	1984.	1983.	1984.	1983.	1984.
<i>Appeals against the orders of Provincial Inspectors.</i>						
Entertained and decision cancelled ..	2	1	1	2	3	3
" " " altered ..	2	3	.....	1	2	4
Returned for further enquiry ..	2	2	3	1	5	3
Dismissed ..	4	8	4	2	8	10
Pending ..	2	2	1	3	3	5
Total ..	12	16	9	9	21	25